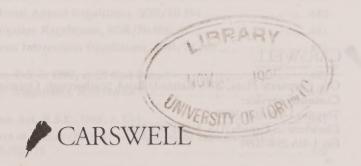
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# CANADA LABOUR CODE

# An Act to consolidate certain statutes respecting labour

R.S.C. 1985, c. L-2, as am. R.S.C. 1985, c. 9 (1st Supp.), ss. 1-21; c. 32 (2nd Supp.), s. 41; c. 24 (3rd Supp.), ss. 3-8; c. 43 (3rd Supp.); c. 26 (4th Supp.); 1989, c. 3, s. 45; 1990, c. 8, ss. 56-57; c. 44, s. 17; 1991, c. 39; 1992, c. 1, s. 93; 1993, c. 28, s. 78 (Sched. III, items 89, 90) [not in force at date of publication]; c. 38, ss. 88-90, 132, 133; c. 42, ss. 1-3, 10(2), 11(1), (2), 12, 13, 14(2), (3), 15-21, 24-33, 35, 36(1), 37-41; 1994, c. 10, s. 29; 1994, c. 41, s. 37(1)(p).

#### SHORT TITLE

1. Short title.—This Act may be cited as the Canada Labour Code.

#### INTERPRETATION

### 2. Definitions.—In this Act,

"federal work, undertaking or business" means any work, undertaking or business that is within the legislative authority of Parliament, including, without restricting the generality of the foregoing,

- (a) a work, undertaking or business operated or carried on for or in connection with navigation and shipping, whether inland or maritime, including the operation of ships and transportation by ship anywhere in Canada,
- (b) a railway, canal, telegraph or other work or undertaking connecting any province with any other province, or extending beyond the limits of a province,
- (c) a line of ships connecting a province with any other province, or extending beyond the limits of a province,
- (d) a ferry between any province and any other province or between any province and any country other than Canada,
- (e) aerodromes, aircraft or a line of air transportation,
- (f) a radio broadcasting station,
- (g) a bank,
- (h) a work or undertaking that, although wholly situated within a province, is before or after its execution declared by Parliament to be for the general advantage of Canada or for the advantage of two or more of the provinces,
- (i) a work, undertaking or business outside the exclusive legislative authority of the legislatures of the provinces, and
- (j) a work, undertaking or activity in respect of which federal laws within the meaning of the Canadian Laws Offshore Application Act apply pursuant to that Act and any regulations made under that Act;

"Minister" means the Minister of Labour.

1990, c. 44, s. 17.

#### PART I

Preamble.—WHEREAS there is a long tradition in Canada of labour legislation and policy designed for the promotion of the common well-being through the encouragement of free collective bargaining and the constructive settlement of disputes;

AND WHEREAS Canadian workers, trade unions and employers recognize and support freedom of association and free collective bargaining as the bases of effective industrial relations for the determination of good working conditions and sound labour-management relations;

AND WHEREAS the Government of Canada has ratified Convention No. 87 of the International Labour Organization concerning Freedom of Association and Protection of the Right to Organize and has assumed international reporting responsibilities in this regard;

AND WHEREAS the Parliament of Canada desires to continue and extend its support to labour and management in their cooperative efforts to develop good relations and constructive collective bargaining practices, and deems the development of good industrial relations to be in the best interests of Canada in ensuring a just share of the fruits of progress to all;

NOW THEREFORE, Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

#### INDUSTRIAL RELATIONS

# Interpretation

# 3. (1) Definitions.—In this Part,

"arbitration board" means an arbitration board constituted by or pursuant to a collective agreement or by agreement between the parties to a collective agreement and includes an arbitration board the chairman of which is appointed by the Minister under this Part;

"arbitrator" means a sole arbitrator selected by the parties to a collective agreement or appointed by the Minister under this Part;

"bargaining agent" means

- (a) a trade union that has been certified by the Board as the bargaining agent for the employees in a bargaining unit and the certification of which has not been revoked, or
- (b) any other trade union that has entered into a collective agreement on behalf of the employees in a bargaining unit
  - (i) the term of which has not expired, or
  - (ii) in respect of which the trade union has, by notice given pursuant to subsection 49(1), required the employer to commence collective bargaining;

"bargaining unit" means a unit

- (a) determined by the Board to be appropriate for collective bargaining, or
- (b) to which a collective agreement applies;

"Board" means the Canada Labour Relations Board continued by section 9;

- "collective agreement" means an agreement in writing entered into between an employer and a bargaining agent containing provisions respecting terms and conditions of employment and related matters;
- "conciliation board" means a board established by the Minister under paragraph 72(1)(c) or 74(b);
- "conciliation commissioner" means a person appointed by the Minister under paragraph 72(1)(b) or 74(a);
- "conciliation officer" means a person appointed by the Minister under paragraph 72(1)(a);
- "dependent contractor" means
  - (a) the owner, purchaser or lessee of a vehicle used for hauling, other than on rails or tracks, livestock, liquids, goods, merchandise or other materials, who is a party to a contract, oral or in writing, under the terms of which he is
    - (i) required to provide the vehicle by means of which he performs the contract and to operate the vehicle in accordance with the contract, and
    - (ii) entitled to retain for his own use from time to time any sum of money that remains after the cost of his performance of the contract is deducted from the amount he is paid, in accordance with the contract, for that performance,
  - (b) a fisherman who, pursuant to an arrangement to which he is a party, is entitled to a percentage or other part of the proceeds of a joint fishing venture in which he participates with other persons, and
  - (c) any other person who, whether or not employed under a contract of employment, performs work or services for another person on such terms and conditions that he is, in relation to that other person, in a position of economic dependence on, and under an obligation to perform duties for, that other person;
- "dispute" means a dispute arising in connection with the entering into, renewing or revising of a collective agreement, in respect of which notice may be given to the Minister under section 71;
- "employee" means any person employed by an employer and includes a dependent contractor and a private constable, but does not include a person who performs management functions or is employed in a confidential capacity in matters relating to industrial relations;
- "employer" means
  - (a) any person who employs one or more employees, and
  - (b) in respect of a dependent contractor, such person as, in the opinion of the Board, has a relationship with the dependent contractor to such extent that the arrangement that governs the performance of services by the dependent contractor for that person can be the subject of collective bargaining;
- "employers' organization" means any organization of employers the purposes of which include the regulation of relations between employers and employees;
- "lockout" includes the closing of a place of employment, a suspension of work by an employer or a refusal by an employer to continue to employ a number of his employees, done to compel his employees, or to aid another employer to compel his employees, to agree to terms or conditions of employment;

# "parties" means

- (a) in relation to the entering into, renewing or revising of a collective agreement and in relation to a dispute, the employer and the bargaining agent that acts on behalf of his employees,
- (b) in relation to a difference relating to the interpretation, application, administration or alleged contravention of a collective agreement, the employer and the bargaining agent, and
- (c) in relation to a complaint to the Board under this Part, the complainant and any person or organization against whom or which the complaint is made;
- "private constable" means a person appointed as a constable under the Railway Act or as a police constable under the Canada Ports Corporation Act;
- "professional employee" means an employee who
  - (a) is, in the course of his employment, engaged in the application of specialized knowledge ordinarily acquired by a course of instruction and study resulting in graduation from a university or similar institution, and
  - (b) is, or is eligible to be, a member of a professional organization that is authorized by statute to establish the qualifications for membership in the organization;
- "strike" includes a cessation of work or a refusal to work or to continue to work by employees, in combination, in concert or in accordance with a common understanding, and a slowdown of work or other concerted activity on the part of employees in relation to their work that is designed to restrict or limit output;
- "trade union" means any organization of employees, or any branch or local thereof, the purposes of which include the regulation of relations between employers and employees;
- "unit" means a group of two or more employees.
- (2) Employee status preserved.—No person ceases to be an employee within the meaning of this Part by reason only of his ceasing to work as the result of a lockout or strike or by reason of his dismissal contrary to this Part.

### Application

- 4. Application of part.—This Part applies in respect of employees who are employed on or in connection with the operation of any federal work, undertaking or business, in respect of the employers of all such employees in their relations with those employees and in respect of trade unions and employers' organizations composed of those employees or employers.
- 5. (1) Crown corporation.—This Part applies in respect of any corporation established to perform any function or duty on behalf of the Government of Canada and in respect of the employees of any such corporation, except any such corporation, and the employees thereof, that the Governor in Council excludes from the operation of this Part.
- (2) Limitation.—The Governor in Council may, pursuant to subsection (1), exclude from the operation of this Part only those corporations in respect of which a minister of the Crown, the Treasury Board or the Governor in Council is authorized to establish or

to approve some or all of the terms and conditions of employment of persons employed therein.

- (3) Idem.—Where the Governor in Council excludes any corporation from the operation of this Part, the Governor in Council shall, by order, add the name of that corporation to Part I or II of Schedule I to the *Public Service Staff Relations Act*.
- **5.1 Canadian carriers.**—This Part applies in respect of any Canadian carrier, as defined in section 2 of the *Telecommunications Act*, that is an agent of Her Majesty in right of a province and in respect of the employees of the carrier.

  1993, c. 38, s. 88.
- **6.** Employees of Her Majesty.—Except as provided by section 5, this Part does not apply in respect of employment by Her Majesty in right of Canada.

# Major Projects

7. Major projects.—Nothing in this Part shall be construed so as to prevent the establishment of agreements on a project basis and where all the parties in a collective bargaining relationship identify themselves to the Minister as being engaged in a project that the Minister determines to be a major project, the Minister and the Board shall act as expeditiously as possible to facilitate the collective bargaining process involving those parties.

## DIVISION I

## BASIC FREEDOMS

- **8.** (1) Employee freedoms.—Every employee is free to join the trade union of his choice and to participate in its lawful activities.
- (2) Employer freedoms.—Every employer is free to join the employers' organization of his choice and to participate in its lawful activities.

## DIVISION II

#### CANADA LABOUR RELATIONS BOARD

#### Composition and Operation

- 9. (1) Board continued.—The labour relations board now existing under the name of the Canada Labour Relations Board is hereby continued under that name.
- (2) Composition of Board.—The Canada Labour Relations Board shall consist of a Chairman, a Vice-Chairman, such additional number of Vice-Chairmen, not exceeding four, as the Governor in Council considers advisable and
  - (a) not less than four or more than eight other full-time members; and
  - (b) such other part-time members as the Governor in Council considers necessary to assist the Board in carrying out its functions under Part II.
- (3) Chief executive officer.—The Chairman is the chief executive officer of the Board

- 10. (1) Appointment and tenure of office.—Subject to subsections (2) and (3), the members of the Board shall be appointed by the Governor in Council to hold office during good behaviour for terms not exceeding
  - (a) in the case of the Chairman and a Vice-Chairman, ten years;
  - (b) in the case of any other full-time member, five years; and
  - (c) in the case of any part-time member, three years.
- (2) Removal.—A member of the Board is removable by the Governor in Council for cause.
- (3) Eligibility limited.—A person is not eligible to hold office as a member of the Board if the person
  - (a) is not a Canadian citizen;
  - (b) holds any other employment or office in respect of which that person receives any remuneration; or
  - (c) has attained the age of seventy years.
- (4) Exception .—Notwithstanding subsection (3), a person is eligible to hold office as a part-time member of the Board, whether or not that person holds any other employment or office in respect of which he receives any remuneration.
- (5) Re-appointment.—Subject to subsection (3), a retiring Chairman, Vice-Chairman or other member of the Board may be re-appointed to the Board in the same or another capacity.
- 11. Completion of duties.—Where a member of the Board ceases to be a member of the Board for any reason other than removal from the Board by the Governor in Council pursuant to subsection 10(2) or a reason specified in paragraph 10(3)(a) or (b), the member may, notwithstanding anything in this Part, carry out and complete any duties or responsibilities that the member would otherwise have had, if he had not ceased to be member, in connection with any matter that came before the Board while he was still a member thereof and in respect of which there was any proceeding in which he participated as a member.
- 12. Remuneration of members.—Each member of the Board and person carrying out duties or responsibilities under section 11
  - (a) shall be paid a salary to be fixed by the Governor in Council; and
  - (b) is entitled to be paid reasonable travel and other expenses incurred by him while absent from his ordinary place of residence in the course of his duties under this Part.
- 13. (1) Head office.—The head office of the Board shall be in the National Capital Region described in the schedule to the *National Capital Act*, but the Board may establish such other offices elsewhere in Canada as it considers necessary for the proper performance of its duties under this Part.
- (2) Meetings.—The Board may meet for the conduct of its business or for any proceeding before the Board at such times and places in Canada as it considers necessary or desirable.
- 14. (1) Quorum.—At any meeting of the Board for the conduct of its business and for any proceeding before the Board, at least three members shall be present, one of whom shall be either the Chairman or a Vice-Chairman.

- (2) One member sufficient.—Notwithstanding subsection (1), any member of the Board may dispose of any uncontested application or uncontested question made or referred to the Board under this Part and, in relation to any such application or question, any such member
  - (a) has all the powers, rights and privileges that are conferred on the Board by this Act other than the power to make regulations under section 15; and
  - (b) is subject to all of the obligations and limitations that are imposed on the Board by this Act.
- (3) **Decisions.**—A decision made by a majority of the members present at any meeting of the Board or by a member of the Board in circumstances referred to in subsection (2) is a decision of the Board.

#### Powers and Duties

- 15. Regulations.—The Board may make regulations of general application respecting
  - (a) the establishment of rules of procedure for its hearings;
  - (b) the determination of units appropriate for collective bargaining;
  - (c) the certification of trade unions as bargaining agents for bargaining units;
  - (d) the conduct of representation votes;
  - (e) the specification of the period of time after which the Board may receive an application from a trade union for certification as the bargaining agent for a unit where the Board has refused an application from the trade union for certification in respect of the same or substantially the same unit;
  - (f) the specification of the period of time after which the Board may receive an application from an employee for revocation of a trade union's certification as the bargaining agent for a unit where the Board has refused an application for revocation in respect of the same unit;
  - (g) the hearing or determination of any application, complaint, question, dispute or difference that may be made or referred to the Board;
  - (h) the forms to be used in respect of any proceeding that may come before the Board;
  - (i) the time within which and the circumstances under which the Board may exercise its powers under section 18;
  - (j) any inquiry that the Board may make under subsection 34(2);
  - (k) the form in which and the period during which evidence and information may be presented to the Board in connection with any proceeding that may come before it;
  - (1) the specification of the time within which and the parties or persons to whom notices and other documents shall be sent and the circumstances in which such notices or other documents shall be deemed to have been given or received by the Board or any party or person;
  - (m) the determination of the form in which and the period during which evidence as to

- (i) the membership of any employees in a trade union,
- (ii) any objection by employees to the certification of a trade union, or
- (iii) any signification by employees that they no longer wish to be represented by a trade union

shall be presented to the Board on an application made to it pursuant to this Part;

- (n) the criteria for determining whether an employee is a member of a trade union;
- (o) the circumstances in which evidence referred to in paragraph (m) may be received by the Board as evidence that any employees wish or do not wish to have a particular trade union represent them as their bargaining agent, including the circumstances in which the evidence so received by the Board may not be made public by the Board;
- (p) the authority of any person to act on behalf of the Board and the matters and things to be done and the action to be taken by that person; and
- (q) such other matters and things as may be incidental or conducive to the proper performance of the duties of the Board under this Part.
- 16. Powers of Board.—The Board has, in relation to any proceeding before it, power
- (a) to summon and enforce the attendance of witnesses and compel them to give oral or written evidence on oath and to produce such documents and things as the Board deems requisite to the full investigation and consideration of any matter within its jurisdiction that is before the Board in the proceeding;
- (b) to administer oaths and solemn affirmations;
- (c) to receive and accept such evidence and information on oath, affidavit or otherwise as the Board in its discretion sees fit, whether admissible in a court of law or not;
- (d) to examine, in accordance with any regulations of the Board, such evidence as is submitted to it respecting the membership of any employees in a trade union seeking certification;
- (e) to examine documents forming or relating to the constitution or articles of association of
  - (i) a trade union or council of trade unions that is seeking certification, or
  - (ii) any trade union forming part of a council of trade unions that is seeking certification:
- (f) to make such examination of records and such inquiries as it deems necessary;
- (g) to require an employer to post and keep posted in appropriate places any notice that the Board considers necessary to bring to the attention of any employees any matter relating to the proceeding;
- (h) subject to such limitations as the Governor in Council may, in the interests of defence or security, prescribe by regulation, to enter any premises of an employer where work is being or has been done by employees and to inspect and view any work, material, machinery, appliances or articles therein and interrogate any person respecting any matter that is before the Board in the proceeding;
- (i) to order, at any time before the proceeding has been finally disposed of by the Board, that

- (i) a representation vote or an additional representation vote be taken among employees affected by the proceeding in any case where the Board considers that the taking of such a vote would assist the Board to decide any question that has arisen or is likely to arise in the proceeding, whether or not such a representation vote is provided for elsewhere in this Part, and
- (ii) the ballots cast in any representation vote ordered by the Board pursuant to subparagraph (i) or any other provision of this Part be sealed in ballot boxes and not counted except as directed by the Board;
- (j) to enter on the premises of an employer for the purpose of conducting representation votes during working hours;
- (k) to authorize any person to do anything that the Board may do under paragraphs (b) to (h) or paragraph (j) and to report to the Board thereon;
- (l) to adjourn or postpone the proceeding from time to time;
- (m) to abridge or enlarge the time for instituting the proceeding or for doing any act, filing any document or presenting any evidence in connection with the proceeding;
- (n) to amend or permit the amendment of any document filed in connection with the proceeding;
- (o) to add a party to the proceeding at any stage of the proceeding; and
- (p) to decide for all purposes of this Part any question that may arise in the proceeding, including, without restricting the generality of the foregoing, any question as to whether
  - (i) a person is an employer or an employee,
  - (ii) a person performs management functions or is employed in a confidential capacity in matters relating to industrial relations,
  - (iii) a person is a member of a trade union,
  - (iv) an organization or association is an employers' organization, a trade union or a council of trade unions,
  - (v) a group of employees is a unit appropriate for collective bargaining,
  - (vi) a collective agreement has been entered into,
  - (vii) any person or organization is a party to or bound by a collective agreement, and
  - (viii) a collective agreement is in operation.
- 17. Determination of the wishes of the majority of the employees.—Where the Board is required, in connection with any application made under this Part, to determine the wishes of the majority of the employees in a unit, it shall determine those wishes as of the date of the filing of the application or as of such other date as the Board considers appropriate.
- 18. Review or amendment of orders.—The Board may review, rescind, amend, alter or vary any order or decision made by it, and may rehear any application before making an order in respect of the application.
- 19. Application of orders.—Where, under this Part, the Board may make or issue any order or decision, prescribe any term or condition or do any other thing in relation

to any person or organization, the Board may do so, either generally or in any particular case or class of cases.

- 20. (1) Interim decision.—Where, in order to dispose finally of an application or complaint, it is necessary for the Board to determine two or more issues arising therefrom, the Board may, if it is satisfied that it can do so without prejudice to the rights of any party to the proceeding, issue a decision resolving only one or some of those issues and reserve its jurisdiction to dispose of the remaining issues.
- (2) Decision final.—A decision referred to in subsection (1) is, except as stipulated by the Board, final.
- (3) Definition of "decision".—In this section, "decision" includes an order, a determination and a declaration.
- 21. Exercise of powers and duties.—The Board shall exercise such powers and perform such duties as are conferred or imposed on it by this Part, or as may be incidental to the attainment of the objects of this Part, including, without restricting the generality of the foregoing, the making of orders requiring compliance with the provisions of this Part, with any regulation made under this Part or with any decision made in respect of a matter before the Board.

# Review and Enforcement of Orders

- 22. (1) Orders not to be reviewed by Court.—Subject to this Part, every order or decision of the Board is final and shall not be questioned or reviewed in any court, except in accordance with the *Federal Court Act* on the grounds referred to in paragraph 18.1(4)(a), (b) or (e) of that Act.
- (2) No review by certiorari, etc.—Except as permitted by subsection (1), no order, decision or proceeding of the Board made or carried on under or purporting to be made or carried on under this Part shall
  - (a) be questioned, reviewed, prohibited or restrained, or
  - (b) be made the subject of any proceedings in or any process of any court, whether by way of injunction, *certiorari*, prohibition, *quo warranto* or otherwise,

on any ground, including the ground that the order, decision or proceeding is beyond the jurisdiction of the Board to make or carry on or that, in the course of any proceeding, the Board for any reason exceeded or lost its jurisdiction.

1990, c. 8, s. 56.

- 23. (1) Filing of Board's orders in Federal Court.—The Board shall, on the request in writing of any person or organization affected by an order or decision of the Board, file a copy of the order or decision, exclusive of the reasons therefor, in the Federal Court, unless, in the opinion of the Board
  - (a) there is no indication of failure or likelihood of failure to comply with the order or decision; or
  - (b) there is other good reason why the filing of the order or decision in the Federal Court would serve no useful purpose.
- (2) Registration of order and proceedings thereon.—Where the Board files a copy of any order or decision in the Federal Court pursuant to subsection (1), it shall specify in writing to the Court that the copy of the order or decision is filed pursuant to that subsection and, where the Board so specifies, the copy of the order or decision shall be

accepted for filing by, and registered in, the Court without further application or other proceeding.

(3) Effect of registration of order or decision.—When a copy of any order or decision of the Board is registered pursuant to subsection (2), the order or decision has the same force and effect as a judgment obtained in the Federal Court and, subject to this section and the Federal Court Act, all proceedings may be taken thereon by any person or organization affected thereby as if the order or decision were a judgment of that Court.

1990, c. 8, s. 57.

#### DIVISION III

#### ACQUISITION AND TERMINATION OF BARGAINING RIGHTS

# Application for Certification

- 24. (1) Application for certification.—A trade union seeking to be certified as the bargaining agent for a unit that the trade union considers constitutes a unit appropriate for collective bargaining may, subject to this section and any regulations made by the Board under paragraph 15(e), apply to the Board for certification as the bargaining agent for the unit.
- (2) Time of application.—Subject to subsection (3), an application by a trade union for certification as the bargaining agent for a unit may be made
  - (a) where no collective agreement applicable to the unit is in force and no trade union has been certified under this Part as the bargaining agent for the unit, at any time;
  - (b) where no collective agreement applicable to the unit is in force but a trade union has been certified under this Part as the bargaining agent for the unit, after the expiration of twelve months from the date of that certification or, with the consent of the Board, at any earlier time;
  - (c) where a collective agreement applicable to the unit is in force and is for a term of not more than three years, only after the commencement of the last three months of its operation; and
  - (d) where a collective agreement applicable to the unit is in force and is for a term of more than three years, only after the commencement of the thirty-fourth month of its operation and before the commencement of the thirty-seventh month of its operation and, thereafter, only
    - (i) during the three month period immediately preceding the end of each year that the collective agreement continues to operate after the third year of its operation, and
    - (ii) after the commencement of the last three months of its operation.
- (3) No application during first six months of strike or lockout.—An application for certification under subsection (2) in respect of a unit shall not, except with the consent of the Board, be made during the first six months of a strike or lockout of employees in the unit that is not prohibited by this Part.

- (4) Terms or conditions of employment not to be changed.—Where an application by a trade union for certification as the bargaining agent for a unit is made in accordance with this section, no employer of employees in the unit shall, after notification that the application has been made, alter the rates of pay, any other term or condition of employment or any right or privilege of such employees until
  - (a) the application has been withdrawn by the trade union or dismissed by the Board, or
  - (b) thirty days have elapsed after the day on which the Board certifies the trade union as the bargaining agent for the unit,

except pursuant to a collective agreement or with the consent of the Board.

- 25. (1) Where certification prohibited.—Notwithstanding anything in this Part, where the Board is satisfied that a trade union is so dominated or influenced by an employer that the fitness of the trade union to represent employees of the employer for the purpose of collective bargaining is impaired, the Board shall not certify the trade union as the bargaining agent for any unit comprised of employees of the employer and any collective agreement between the trade union and the employer that applies to any such employees shall be deemed not to be a collective agreement for the purposes of this Part.
- (2) Idem.—Notwithstanding anything in this Part, where the Board is satisfied that a trade union denies membership in the trade union to any employee or class of employees in a bargaining unit by virtue of a policy or practice that the trade union applies relating to qualifications for membership in the trade union, the Board shall not certify the trade union as the bargaining agent for the bargaining unit and any collective agreement between the trade union and the employer of the employees in the bargaining unit that applies to the bargaining unit shall be deemed not to be a collective agreement for the purposes of this part.
- 26. Where certification prohibited.—The Board shall not certify a trade union as, and a trade union shall not act as, the bargaining agent for both a bargaining unit comprised of private constables and a bargaining unit comprised of employees other than private constables if any or all of the employees in both such bargaining units are employed by the same employer.

# Determination of Bargaining Units

- 27. (1) Determination of appropriate unit.—Where a trade union applies under section 24 for certification as the bargaining agent for a unit that the trade union considers appropriate for collective bargaining, the Board shall determine the unit that, in the opinion of the Board, is appropriate for collective bargaining.
- (2) Idem.—In determining whether a unit constitutes a unit that is appropriate for collective bargaining, the Board may include any employees in or exclude any employees from the unit proposed by the trade union.
- (3) Professional employees.—Where a trade union applies under section 24 for certification as the bargaining agent for a unit comprised of or including professional employees, the Board, subject to subsections (2) and (4), shall determine that the unit appropriate for collective bargaining is a unit comprised of only professional employees, unless such a unit would not otherwise be appropriate for collective bargaining.

- (4) Idem.—In determining that a unit is appropriate for collective bargaining under subsection (3), the Board may include in the unit
  - (a) professional employees of more than one profession; and
  - (b) employees performing the functions, but lacking the qualifications, of a professional employee.
- (5) **Supervisory employees.**—Where a trade union applies for certification as the bargaining agent for a unit comprised of or including employees whose duties include the supervision of other employees, the Board may, subject to subsection (2), determine that the unit proposed in the application is appropriate for collective bargaining.
- (6) Private constables.—The Board shall not include a private constable in a unit with other employees.

# Certification of Bargaining Agents and Related Matters

## 28. Duty to certify trade union.—Where the Board

- (a) has received from a trade union an application for certification as the bargaining agent for a unit,
- (b) has determined the unit that constitutes a unit appropriate for collective bargaining, and
- (c) is satisfied that, as of the date of the filing of the application or of such other date as the Board considers appropriate, a majority of the employees in the unit wish to have the trade union represent them as their bargaining agent,

the Board shall, subject to this Part, certify the trade union making the application as the bargaining agent for the bargaining unit.

- 29. (1) Representation vote.—The Board may, in any case, for the purpose of satisfying itself as to whether employees in a unit wish to have a particular trade union represent them as their bargaining agent, order that a representation vote be taken among the employees in the unit.
- (2) Mandatory vote.—Where a trade union applies for certification as the bargaining agent for a unit in respect of which no other trade union is the bargaining agent, and the Board is satisfied that not less than thirty-five per cent and not more than fifty per cent of the employees in the unit are members of the trade union, the Board shall order that a representation vote be taken among the employees in the unit.
- (3) **Determination of union membership.**—Where the Board is satisfied that a trade union has an established practice of admitting persons to membership without regard to the eligibility requirements of its charter, constitution or by-laws, the Board may disregard those requirements in determining whether a person is a member of a trade union.
- 30. (1) Conduct of vote.—Where the Board orders that a representation vote be taken among employees in a unit, the Board shall
  - (a) determine the employees that are eligible to vote; and
  - (b) make such arrangements and give such directions as the Board considers necessary for the proper conduct of the representation vote, including the preparation of ballots, the method of casting and counting ballots and the custody and sealing of ballot boxes.

- (2) Choice.—Where the Board orders that a representation vote be taken on an application by a trade union for certification as the bargaining agent for a unit in respect of which no other trade union is the bargaining agent, the Board shall include on the ballots a choice whereby an employee may indicate that he does not wish to be represented by any trade union named on the ballots.
- (3) Exception.—Notwithstanding subsection (2), where the employees in a unit have cast ballots in favour of all trade unions involved in a representation vote totalling more than fifty per cent of all the ballots cast but have not given majority support to one trade union in that vote and, as a result, a second or subsequent representation vote is required, the Board shall not be required to include the choice referred to in subsection (2) in the ballots for the second or subsequent vote.
- 31. (1) Result of representation vote.—Subject to subsection (2), the Board shall determine the result of a representation vote on the basis of the ballots cast by the majority of employees voting.
- (2) Idem.—Where, on considering the result of a representation vote, the Board determines that less than thirty-five per cent of the employees who are eligible to vote have voted, the Board shall determine that the representation vote is void.
- (3) Idem.—A vote by the majority of the employees voting in a representation vote is evidence that a majority of employees in the unit in respect of which the vote was ordered are of the opinion expressed in the vote of the majority of employees voting.
- 32. (1) Council of trade unions.—Where two or more trade unions have formed a council of trade unions, the council so formed may apply to the Board for certification as the bargaining agent for a unit in the same manner as a trade union.
- (2) Certification of council of trade unions.—The Board may certify a council of trade unions as the bargaining agent for a bargaining unit where the Board is satisfied that the requirements for certification prescribed by or pursuant to this Part have been met.
- (3) Membership in council of trade unions.—Membership in any trade union that forms part of a council of trade unions is deemed to be membership in the council of trade unions.
- (4) Council of trade unions bound by collective agreement.—Where a council of trade unions is certified by the Board as the bargaining agent for a bargaining unit,
  - (a) the council of trade unions and each trade union forming the council of trade unions is bound by any collective agreement entered into by the council of trade unions and the employer concerned; and
  - (b) this Part applies, except as otherwise provided, as if the council of trade unions were a trade union.
- 33. (1) Designation of employers' organization.—Where a trade union applies for certification as the bargaining agent for a unit comprised of employees of two or more employers who have formed an employers' organization, the Board may designate the employers' organization to be the employer if it is satisfied that each of the employers forming the employers' organization has granted appropriate authority to the employers' organization to enable it to discharge the duties and responsibilities of an employer under this Part.
- (2) Designated employers' organization deemed to be employer.—Where the Board designates an employers' organization as an employer pursuant to subsection (1),

- (a) the employers' organization and each employer forming the employers' organization is bound by any collective agreement entered into by the employers' organization and the trade union concerned; and
- (b) this Part applies, except as otherwise provided, as if the employers' organization were an employer.
- (3) Employer ceasing to be member of employers' organization.—Where an employer ceases to be a member of an employers' organization or withdraws the authority referred to in subsection (1) that the employer granted to the employers' organization, the employer
  - (a) continues to be bound by any collective agreement applicable to his employees that was entered into by the employers' organization; and
  - (b) may be required to commence collective bargaining in accordance with section 48.
- 34. (1) Certification in long-shoring and other industries.—Where employees are employed in
  - (a) the long-shoring industry, or
  - (b) such other industry in such geographic area as may be designated by regulation of the Governor in Council on the recommendation of the Board,

the Board may determine that the employees of two or more employers in such an industry in such a geographic area constitute a unit appropriate for collective bargaining and may, subject to this Part, certify a trade union as the bargaining agent for the unit.

- (2) **Recommendation of Board.**—No recommendation under paragraph (1)(b) shall be made by the Board unless, on inquiry, it is satisfied that the employers engaged in an industry in a particular geographic area obtain their employees from a group of employees the members of which are employed from time to time by some or all of those employers.
- (3) **Representative.**—Where the Board, pursuant to subsection (1), certifies a trade union as the bargaining agent for a bargaining unit, the Board shall,
  - (a) require the employers of the employees in the bargaining unit
    - (i) to jointly choose a representative, and
    - (ii) to inform the Board of their choice within the time period specified by the Board; and
  - (b) appoint the representative so chosen as the employer representative for those employers.
- (4) Powers of Board.—Where the employers fail to comply with an order made under paragraph (3)(a), the Board shall, after affording to the employers a reasonable opportunity to make representations, by order, appoint an employer representative of its own choosing.
- (5) Status of employer representative.—An employer representative shall be deemed to be an employer for the purposes of this Part and, by virtue of having been appointed under this section, has the power to, and shall, discharge all the duties and responsibilities of an employer under this Part on behalf of all the employers of the employees in the bargaining unit, including the power to enter into a collective agreement on behalf of those employers.

- (6) Duty of employer representative.—In the discharge of the duties and responsibilities of an employer under this Part, an employer representative, or a person acting for such a representative, shall not act in a manner that is arbitrary, discriminatory or in bad faith in the representation of any of the employers on whose behalf the representative acts.
- (7) Board to determine questions.—The Board shall determine any question that arises under this section, including any question relating to the choice or appointment of the employer representative.

  1991, c. 39, s. 1.
- 35. Board may declare single employer.—Where, in the opinion of the Board, associated or related federal works, undertakings or businesses are operated by two or more employers having common control or direction, the Board may, after affording to the employers a reasonable opportunity to make representations, by order, declare that for all purposes of this Part the employers and the federal works, undertakings and businesses operated by them that are specified in the order are, respectively, a single employer and a single federal work, undertaking or business.
- 36. (1) Effect of certification.—Where a trade union is certified as the bargaining agent for a bargaining unit,
  - (a) the trade union so certified has exclusive authority to bargain collectively on behalf of the employees in the bargaining unit;
  - (b) the certification of any trade union that was previously certified as the bargaining agent for any employees in the bargaining unit is deemed to be revoked to the extent that the certification relates to those employees; and
  - (c) the trade union so certified is substituted as a party to any collective agreement that affects any employees in the bargaining unit, to the extent that the collective agreement relates to those employees, in the place of the bargaining agent named in the collective agreement or any successor thereto.
- (2) Notice to bargain.—Where, pursuant to paragraph (1)(c), a trade union is substituted as a party to a collective agreement, the trade union may, within three months after the date on which it is certified as the bargaining agent for a bargaining unit affected by the collective agreement, require the employer who is a party to the collective agreement to commence collective bargaining for the purpose of renewing or revising the collective agreement or entering into a new collective agreement.
- 37. Duty of fair representation.—A trade union or representative of a trade union that is the bargaining agent for a bargaining unit shall not act in a manner that is arbitrary, discriminatory or in bad faith in the representation of any of the employees in the unit with respect to their rights under the collective agreement that is applicable to them.

# Revocation of Certification and Related Matters

- 38. (1) Application for revocation of certification.—Where a trade union has been certified as the bargaining agent for a bargaining unit, any employee who claims to represent a majority of the employees in the bargaining unit may, subject to subsection (5), apply to the Board for an order revoking the certification of that trade union.
- (2) Time for application.—An application for an order pursuant to subsection (1) may be made in respect of a bargaining agent for a bargaining unit,

- (a) where a collective agreement applicable to the bargaining unit is in force, only during a period in which an application for certification of a trade union is authorized to be made pursuant to section 24 unless the Board consents to the making of the application for the order at some other time; and
- (b) where no collective agreement applicable to the bargaining unit is in force, at any time after a period of one year from the date of certification of the trade union.
- (3) Application for order that bargaining agent not entitled to represent bargaining unit.—Where a collective agreement applicable to a bargaining unit is in force but the bargaining agent that is a party to the collective agreement has not been certified by the Board, any employee who claims to represent a majority of the employees in the bargaining unit may, subject to subsection (5), apply to the Board for an order declaring that the bargaining agent is not entitled to represent the employees in the bargaining unit.
- (4) Time for application.—An application for an order pursuant to subsection (3) may be made in respect of a bargaining agent for a bargaining unit,
  - (a) during the term of the first collective agreement that is entered into by the employer of the employees in the bargaining unit and the bargaining agent,
    - (i) at any time during the first year of the term of that collective agreement, and
    - (ii) thereafter, except with the consent of the Board, only during a period in which an application for certification of a trade union is authorized to be made pursuant to section 24; and
  - (b) in any other case, except with the consent of the Board, only during a period in which an application for certification of a trade union is authorized to be made pursuant to section 24.
- (5) No application where strike or lockout.—An application under subsection (1) or (3) shall not, except with the consent of the Board, be made in respect of the bargaining agent for employees in a bargaining unit during the first six months of a strike or lockout of those employees that is not prohibited by this Part.
- 39. (1) Order revoking certification or declaring bargaining agent not entitled to represent bargaining unit.—Where, on receipt of an application for an order made under subsection 38(1) or (3) in respect of a bargaining agent for a bargaining unit, and after such inquiry by way of a representation vote or otherwise as the Board considers appropriate in the circumstances, the Board is satisfied that a majority of the employees in the bargaining unit no longer wish to have the bargaining agent represent them, the Board shall, subject to subsection (2), by order,
  - (a) in the case of an application made under subsection 38(1), revoke the certification of the trade union as the bargaining agent for the bargaining unit; or
  - (b) in the case of an application made under subsection 38(3), declare that the bargaining agent is not entitled to represent the employees in the bargaining unit.
- (2) Limitation.—Where no collective agreement applicable to a bargaining unit is in force, no order shall be made pursuant to paragraph (1)(a) in relation to the bargaining agent for the bargaining unit unless the Board is satisfied that the bargaining agent has failed to make a reasonable effort to enter into a collective agreement in relation to the bargaining unit.
- 40. (1) Application where fraud.—Where a trade union has been certified as the bargaining agent for a bargaining unit,

- (a) any employee in the bargaining unit,
- (b) the employer of the employees in the bargaining unit, or
- (c) any trade union that appeared before the Board in the certification proceeding, that alleges that the certification was obtained by the fraud of the trade union so certified, may apply to the Board, at any time, for revocation of the certification.
- (2) Revocation of certification for fraud.—On receipt of an application under subsection (1) in respect of a trade union certification as the bargaining agent for a bargaining unit, the Board shall, by order, revoke the certification of the trade union as the bargaining agent for the bargaining unit if the Board is satisfied that the evidence in support of the application
  - (a) was not and could not, by the exercise of reasonable diligence, have been presented to it in the certification proceeding; and
  - (b) is such that the Board would have refused to certify the trade union as the bargaining agent for the bargaining unit if the evidence had been presented to it in the certification proceeding.
- 41. (1) Application for revocation of certification of a council of trade unions.—Where a council of trade unions has been certified as the bargaining agent for a bargaining unit, in addition to any circumstances in which an application for revocation of the certification of the council of trade unions may be made pursuant to section 38 or subsection 40(1), any employee in the bargaining unit, the employer of the employees in the bargaining unit or a trade union that forms part of the council of trade unions may apply to the Board for revocation of the certification on the ground that the council of trade unions no longer meets the requirements for certification of a council of trade unions.
- (2) Revocation of certification of a council of trade unions.—Where an application for revocation of certification is made under subsection (1), the Board may, by order, revoke the certification of the council of trade unions if, in the opinion of the Board, the council of trade unions no longer meets the requirements for certification of a council of trade unions.
- (3) Time for application.—An application under subsection (1) may be made in respect of a council of trade unions that has been certified as the bargaining agent for a bargaining unit only during a period in which an application for an order revoking the certification of that council of trade unions is authorized to be made under section 38.
- 42. Effect of revocation or declaration.—Where the Board makes an order under section 39, subsection 40(2) or section 41 revoking the certification of a trade union or council of trade unions, or declaring that a trade union is not entitled to represent the employees in a bargaining unit,
  - (a) any collective agreement between the trade union or council of trade unions and the employer of the employees in the bargaining unit that applies to the bargaining unit ceases to have effect from the time the order is made or from such later time as the Board considers appropriate; and
  - (b) the employer shall not bargain collectively, or enter into a collective agreement with the trade union or council of trade unions, for a period of one year from the date of the order, unless the trade union or council of trade unions is certi-

fied by the Board under this Part during that period as the bargaining agent for a bargaining unit comprised of employees of the employer.

# Successor Rights and Obligations

- 43. (1) Mergers, etc., of trade unions.—Where, by reason of a merger or amalgamation of trade unions or a transfer of jurisdiction among trade unions, a trade union succeeds another trade union that, at the time of the merger, amalgamation or transfer of jurisdiction, is a bargaining agent, the successor shall be deemed to have acquired the rights, privileges and duties of its predecessor, whether under a collective agreement or otherwise.
- (2) Board may determine questions.—Where, on a merger or amalgamation of trade unions or a transfer of jurisdiction among trade unions, any question arises concerning the rights, privileges and duties of a trade union under this Part or under a collective agreement in respect of a bargaining unit or an employee therein, the Board, on application to it by a trade union affected by the merger, amalgamation or transfer of jurisdiction, shall determine what rights, privileges and duties have been acquired or are retained.
- (3) Inquiry and votes.—Before determining, pursuant to subsection (2), what rights, privileges and duties of a trade union have been acquired or are retained, the Board may make such inquiry or direct that such representation votes be taken as it considers necessary.
  - 44. (1) Definitions.—In this section and sections 45 and 46,
- "business" means any federal work, undertaking or business and any part thereof;
- "sell", in relation to a business, includes the lease, transfer and other disposition of the business.
- (2) Sale of business.—Subject to subsections 45(1) to (3), where an employer sells his business,
  - (a) a trade union that is the bargaining agent for the employees employed in the business continues to be their bargaining agent;
  - (b) a trade union that made application for certification in respect of any employees employed in the business before the date on which the business is sold may, subject to this Part, be certified by the Board as their bargaining agent;
  - (c) the person to whom the business is sold is bound by any collective agreement that is, on the date on which the business is sold, applicable to the employees employed in the business; and
  - (d) the person to whom the business is sold becomes a party to any proceeding taken under this Part that is pending on the date on which the business was sold and that affects the employees employed in the business or their bargaining agent.
- **45.** (1) Sale where employees are intermingled.—Where an employer sells his business and his employees are intermingled with employees of the employer to whom the business is sold, the Board may, on application to it by any trade union affected,
  - (a) determine whether the employees affected by the sale constitute one or more units appropriate for collective bargaining;
  - (b) determine which trade union shall be the bargaining agent for the employees in each such unit; and

- (c) amend, to the extent the Board considers necessary, any certificate issued to a trade union or the description of a bargaining unit contained in any collective agreement.
- (2) Collective agreement continues to be binding.—Where an employer sells his business and his employees are intermingled with employees of the employer to whom the business is sold, a collective agreement that affects the employees in a unit determined to be appropriate for collective bargaining pursuant to subsection (1) that is binding on the trade union determined by the Board to be the bargaining agent for that bargaining unit continues to be binding on that trade union.
- (3) Application for leave to serve notice to bargain collectively.—Either party to a collective agreement referred to in subsection (2) may, at any time after the sixtieth day has elapsed from the date on which the Board disposes of an application made to it under subsection (1), apply to the Board for an order granting leave to serve on the other party a notice to bargain collectively.
- (4) Consideration as to fair application of agreement.—On application being made to it pursuant to subsection (3), the Board shall take into account the extent to which and the fairness with which the provisions of the collective agreement, particularly those dealing with seniority, have been or could be applied to all the employees to whom the collective agreement is applicable.
- 46. Board to determine questions.—Where any question arises under section 44 or 45 as to whether or not a business has been sold or as to the identity of the purchaser of a business, the Board shall determine the question.
- 47. (1) Where portion of public service established as corporation.—Where the Governor in Council deletes the name of any portion of the public service of Canada specified from time to time in Part I or II of Schedule I to the Public Service Staff Relations Act and that portion of the public service of Canada is established as or becomes a part of a corporation to which this Part applies, or where a portion of the public service of Canada included in a portion of the public service of Canada so specified in Part I or II of Schedule I to that Act is severed from the portion in which it was included and established as or becomes a part of a corporation to which this Part applies,
  - (a) a collective agreement that applies to any employees in that portion of the public service of Canada and that is in force at the time the portion of the public service of Canada is established as or becomes a part of such a corporation continues in force, subject to subsections (3) to (7), until its term expires; and
  - (b) the *Public Service Staff Relations Act* applies in all respects to the interpretation and application of the collective agreement.
- (2) Application for certification.—A trade union may apply to the Board for certification as the bargaining agent for the employees affected by a collective agreement referred to in subsection (1), but may so apply only during a period in which an application for certification of a trade union is authorized to be made under section 24.
- (3) Application for order.—Where the employees in a portion of the public service of Canada that is established as or becomes a part of a corporation to which this Part applies are bound by a collective agreement, the corporation, as employer of the employees, or any bargaining agent affected by the change in employment, may, not later than thirty days after the date the portion of the public service of Canada is established as or

becomes a part of the corporation, apply to the Board for an order determining the matters referred to in subsection (4).

- (4) **Determination of Board.**—Where an application is made under subsection (3) by a corporation or bargaining agent, the Board, by order, shall
  - (a) determine whether the employees of the corporation who are bound by any collective agreement constitute one or more units appropriate for collective bargaining;
  - (b) determine which trade union shall be the bargaining agent for the employees in each such unit; and
  - (c) in respect of each collective agreement that applies to employees of the corporation.
    - (i) determine whether the collective agreement shall remain in force, and
    - (ii) if the collective agreement is to remain in force, determine whether the collective agreement shall remain in force until the expiration of its term or expire on such earlier date as the Board may fix.
- (5) Application for leave to serve a notice to bargain collectively.—Where the Board determines, pursuant to paragraph (4)(c), that a collective agreement shall remain in force, either party to the collective agreement may, not later than sixty days after the date the Board makes its determination, apply to the Board for an order granting leave to serve on the other party a notice to bargain collectively.
- (6) Idem.—Where no application for an order is made pursuant to subsection (3) within thirty days after the date a portion of the public service of Canada is established as or becomes a part of a corporation to which this Part applies, the corporation, as employer of the employees, or any bargaining agent bound by a collective agreement that, by subsection (1), is continued in force, may, during the period commencing on the thirty-first day and ending on the ninetieth day after the date the portion of the public service of Canada is established as or becomes a part of the corporation, apply to the Board for an order granting leave to serve on the other party a notice to bargain collectively.
- (7) Effect of order.—Where the Board has made an order pursuant to paragraph (4)(c), this Part applies to the interpretation and application of any collective agreement affected thereby.

### DIVISION IV

## Collective Bargaining and Collective Agreements

# Obligation to Bargain Collectively

48. Notice to bargain to enter into a collective agreement.—Where the Board has certified a bargaining agent for a bargaining unit and no collective agreement binding on the employees in the bargaining unit is in force, the bargaining agent may, by notice, require the employer of those employees, or the employer may, by notice, require the bargaining agent to commence collective bargaining for the purpose of entering into a collective agreement.

- 49. (1) Notice to bargain to renew or revise a collective agreement or enter a new collective agreement.—Either party to a collective agreement may, within the period of three months immediately preceding the date of expiration of the term of the collective agreement, or within such longer period as may be provided for in the collective agreement, by notice, require the other party to the collective agreement to commence collective bargaining for the purpose of renewing or revising the collective agreement or entering into a new collective agreement.
- (2) Idem.—Where a collective agreement provides that any provision of the collective agreement may be revised during the term of the collective agreement, a party entitled to do so by the collective agreement may, by notice, require the other party to commence collective bargaining for the purpose of revising the provision.
- 50. Duty to bargain and not to change terms and conditions.—Where notice to bargain collectively has been given under this Part,
  - (a) the bargaining agent and the employer, without delay, but in any case within twenty days after the notice was given unless the parties otherwise agree, shall
    - (i) meet and commence, or cause authorized representatives on their behalf to meet and commence, to bargain collectively in good faith, and
    - (ii) make every reasonable effort to enter into a collective agreement; and
  - (b) the employer shall not alter the rates of pay or any other term or condition of employment or any right or privilege of the employees in the bargaining unit, or any right or privilege of the bargaining agent, until the requirements of paragraphs 89(1)(a) to (d) have been met, unless the bargaining agent consents to the alteration of such a term or condition, or such a right or privilege.

# Technological Change

- 51. (1) Definition of "technological change".—In this section and sections 52 to 55, "technological change" means
  - (a) the introduction by an employer into his work, undertaking or business of equipment or material of a different nature or kind than that previously utilized by the employer in the operation of the work, undertaking or business; and
  - (b) a change in the manner in which the employer carries on the work, undertaking or business that is directly related to the introduction of that equipment or material.
- (2) Application of sections 52, 54 and 55.—Sections 52, 54 and 55 do not apply, in respect of a technological change, to an employer and a bargaining agent who are bound by a collective agreement where
  - (a) the employer has given to the bargaining agent a notice in writing of the technological change that is substantially in accordance with subsection 52(2),
    - (i) prior to the day on which the employer and the bargaining agent entered into the collective agreement, if the notice requiring the parties to commence collective bargaining for the purpose of entering into that collective agreement was given pursuant to section 48, or
    - (ii) not later than the last day on which notice requiring the parties to commence collective bargaining for the purpose of entering into the collective agree-

ment could have been given pursuant to subsection 49(1), if the notice was given under that subsection;

- (b) the collective agreement contains provisions that specify procedures by which any matters that relate to terms and conditions or security of employment likely to be affected by a technological change may be negotiated and finally settled during the term of the agreement; or
- (c) the collective agreement contains provisions that
  - (i) are intended to assist employees affected by any technological change to adjust to the effects of the technological change, and
  - (ii) specify that sections 52, 54 and 55 do not apply, during the term of the collective agreement, to the employer and the bargaining agent.
- 52. (1) Notice of technological change.—An employer who is bound by a collective agreement and who proposes to effect a technological change that is likely to affect the terms and conditions or security of employment of a significant number of his employees to whom the collective agreement applies shall give notice of the technological change to the bargaining agent bound by the collective agreement at least one hundred and twenty days prior to the date on which the technological change is to be effected.
- (2) Contents of notice.—The notice referred to in subsection (1) shall be in writing and shall state
  - (a) the nature of the technological change;
  - (b) the date on which the employer proposes to effect the technological change;
  - (c) the approximate number and type of employees likely to be affected by the technological change;
  - (d) the effect that the technological change is likely to have on the terms and conditions or security of employment of the employees affected; and
  - (e) such other information as is required by the regulations made pursuant to subsection (4).
- (3) Details of proposed change.—An employer who has given notice under subsection (1) to a bargaining agent shall, on request from the bargaining agent, provide the bargaining agent with a statement in writing setting out
  - (a) a detailed description of the nature of the proposed technological change;
  - (b) the names of the employees who will initially be likely to be affected by the proposed technological change; and
  - (c) the rationale for the change.
- (4) Regulations of Governor in Council.—The Governor in Council, on the recommendation of the Board, may make regulations
  - (a) specifying the number of employees or the method of determining the number of employees that shall, in respect of any federal work, undertaking or business, be deemed to be "significant" for the purposes of subsections (1) and 54(2); and
  - (b) requiring any information in addition to the information required by subsection (2) to be included in a notice of technological change.
- **53.** (1) Application for order respecting technological change.—Where a bargaining agent alleges that sections 52, 54 and 55 apply to an employer in respect of an alleged

technological change and that the employer has failed to comply with section 52, the bargaining agent may, not later than thirty days after the bargaining agent became aware, or in the opinion of the Board ought to have become aware, of the failure of the employer to comply with section 52, apply to the Board for an order determining the matters so alleged.

- (2) Order respecting technological change.—On receipt of an application for an order determining the matters alleged under subsection (1) and after affording an opportunity for the parties to be heard, the Board may, by order,
  - (a) determine that sections 52, 54 and 55 do not apply to the employer in respect of the alleged technological change; or
  - (b) determine that sections 52, 54 and 55 apply to the employer in respect of the alleged technological change and that the employer has failed to comply with section 52 in respect of the technological change.
- (3) Idem.—The Board may, in any order made under paragraph (2)(b), or by order made after consultation with the parties pending the making of any order under subsection (2),
  - (a) direct the employer not to proceed with the technological change or alleged technological change for such period, not in excess of one hundred and twenty days, as the Board considered appropriate;
  - (b) require the reinstatement of any employee displaced by the employer as a result of the technological change; and
  - (c) where an employee is reinstated pursuant to paragraph (b), require the employer to reimburse the employee for any loss of pay suffered by the employee as a result of his displacement.
- (4) Order deemed notice.—An order of the Board made under paragraph (2)(b) in respect of an employer is deemed to be a notice of technological change given by the employer pursuant to section 52, and the Board shall concurrently, by order, grant leave to the bargaining agent to serve on the employer a notice to commence collective bargaining for the purpose referred to in subsection 54(1).
- 54. (1) Application for order to serve notice to bargain.—Where a bargaining agent receives notice of a technological change pursuant to section 52, the bargaining agent may, in order to assist the employees affected by the change to adjust to the effects of the change, apply to the Board, within thirty days after the date on which it receives the notice, for an order granting leave to serve on the employer a notice to commence collective bargaining for the purpose of
  - (a) revising the existing provisions of the collective agreement by which they are bound that relate to terms and conditions or security of employment; or
  - (b) including new provisions in the collective agreement that relate to terms and conditions or security of employment.
- (2) Order to serve notice to bargain.—Where the Board has received from a bargaining agent an application for an order under subsection (1), and it is satisfied that the technological change in respect of which the bargaining agent has received notice given pursuant to section 52 is likely, substantially and adversely, to affect the terms and conditions or security of employment of a significant number of employees to whom the collective agreement between the bargaining agent and the employer applies, the Board

may, by order, grant leave to the bargaining agent to serve on the employer a notice to commence collective bargaining for the purpose referred to in subsection (1).

- 55. Conditions precedent to technological change.—Where a bargaining agent applies to the Board for an order under subsection 54(1), the employer in respect of whom the application is made shall not effect the technological change in respect of which the application is made until
  - (a) the Board has made an order refusing to grant leave to the bargaining agent to serve on the employer a notice to commence collective bargaining; or
  - (b) the Board has made an order granting leave to the bargaining agent to serve on the employer a notice to commence collective bargaining and
    - (i) an agreement has been reached as a result of collective bargaining, or
    - (ii) the requirements of paragraphs 89(1)(a) to (d) have been met.

## Content and Interpretation of Collective Agreements

- 56. Effect of collective agreement.—A collective agreement entered into between a bargaining agent and an employer in respect of a bargaining unit is, subject to and for the purposes of this Part, binding on the bargaining agent, every employee in the bargaining unit and the employer.
- 57. (1) Provision for final settlement without stoppage of work.—Every collective agreement shall contain a provision for final settlement without stoppage of work, by arbitration or otherwise, of all differences between the parties to or employees bound by the collective agreement, concerning its interpretation, application, administration or alleged contravention.
- (2) Where arbitrator to be appointed.—Where any difference arises between parties to a collective agreement that does not contain a provision for final settlement of the difference as required by subsection (1), the difference shall, notwithstanding any provision of the collective agreement, be submitted by the parties for final settlement
  - (a) to an arbitrator selected by the parties; or
  - (b) where the parties are unable to agree on the selection of an arbitrator and either party makes a written request to the Minister to appoint an arbitrator, to an arbitrator appointed by the Minister after such inquiry, if any, as the Minister considers necessary.
- (3) Idem.—Where any difference arises between parties to a collective agreement that contains a provision for final settlement of the difference by an arbitration board and either party fails to name its nominee to the board in accordance with the collective agreement, the difference shall, notwithstanding any provision in the collective agreement, be submitted by the parties for final settlement to an arbitrator in accordance with paragraphs (2)(a) and (b).
- (4) Request to Minister for appointment of arbitrator or arbitration board chairman.—Where a collective agreement provides for final settlement, without stoppage of work, of differences described in subsection (1) by an arbitrator or arbitration board and the parties or their nominees are unable to agree on the selection of an arbitrator or arbitration board chairman, as the case may be, either party or its nominee may, notwithstanding anything in the collective agreement, make a written request to the Minister to appoint an arbitrator or arbitration board chairman, as the case may be.

- (5) Appointment by Minister.—On receipt of a written request under subsection (4), the Minister shall, after such inquiry, if any, as the Minister considers necessary, appoint an arbitrator or arbitration board chairman, as the case may be.
- (6) Effect of appointment by Minister.—Any person appointed or selected pursuant to subsection (2), (3) or (5) as an arbitrator or arbitration board chairman shall be deemed, for all purposes of this Part, to have been appointed pursuant to the collective agreement between the parties.
- 58. (1) Decisions not to be reviewed by Court.—Every order or decision of an arbitrator or arbitration board is final and shall not be questioned or reviewed in any court.
- (2) No review by certiorari, etc.—No order shall be made, process entered or proceeding taken in any court, whether by way of injunction, certiorari, prohibition, quo warranto or otherwise, to question, review, prohibit or restrain an arbitrator or arbitration board in any of his or its proceedings under this Part.
- (3) Status.—For the purposes of the Federal Court Act, an arbitrator appointed pursuant to a collective agreement or an arbitration board is not a federal board, commission or other tribunal within the meaning of that Act.
- 59. Copy to be filed with Minister.—A copy of every order or decision of an arbitrator or arbitration board shall be filed with the Minister by the arbitrator or arbitration board chairman and shall be available to the public in circumstances prescribed by the Governor in Council.
  - 60. (1) Powers of arbitrator, etc.—An arbitrator or arbitration board has
  - (a) in relation to any proceeding before the arbitrator or arbitration board, the powers conferred on the Board, in relation to any proceeding before the Board, by paragraphs 16(a), (b) and (c); and
  - (b) power to determine any question as to whether a matter referred to the arbitrator or arbitration board is arbitrable.
- (2) Idem .—Where an arbitrator or arbitration board determines that an employee has been discharged or disciplined by an employer for cause and the collective agreement does not contain a specific penalty for the infraction that is the subject of the arbitration, the arbitrator or arbitration board has power to substitute for the discharge or discipline such other penalty as to the arbitrator or arbitration board seems just and reasonable in the circumstances.
- **61. Procedure.**—An arbitrator or arbitration board shall determine his or its own procedure, but shall give full opportunity to the parties to the proceeding to present evidence and make submissions to the arbitrator or arbitration board.
- **62.** Decision of Arbitration Board.—Where a difference described in subsection 57(1) is submitted to an arbitration board, the decision of a majority of those comprising the board is the decision of the board, but if a majority of those comprising the board cannot agree on a decision, the decision of the chairman of the board is the decision of the board.
- 63. Arbitration costs, fees and expenses.—Where a difference described in subsection 57(1) is submitted by the parties to an arbitrator or arbitration board, the costs, fees and expenses with respect to the arbitration proceedings shall, unless the collective agreement otherwise provides or the parties otherwise agree, be borne as follows:

- (a) each party shall bear its own costs and shall pay the fees and expenses of any member of the arbitration board who is nominated by it; and
- (b) the fees and expenses of an arbitrator or arbitration board chairman, whether the arbitrator or chairman is selected by the parties or their nominees or appointed by the Minister under this Part, shall be borne equally by the parties.
- **64.** (1) Order or decision within sixty days.—Every order or decision of an arbitrator or arbitration board shall be made or given within sixty days after, in the case of an arbitrator, his appointment as arbitrator, and, in the case of an arbitration board, the appointment of the arbitration board chairman, unless
  - (a) the collective agreement otherwise provides or the parties otherwise agree; or
  - (b) owing to circumstances beyond the control of the arbitrator or arbitration board, it is not practicable to make or give the order or decision within those sixty days.
- (2) Days not included.—For the purposes of subsection (1), any day that is included in a period for which the arbitration proceedings are suspended pursuant to subsection 65(2) shall not be counted as one of the sixty days referred to in subsection (1).
- (3) Late order or decision not invalid.—The failure of an arbitrator or arbitration board to make or give any order or decision within the sixty days referred to in subsection (1) does not affect the jurisdiction of the arbitrator or arbitration board to continue with and complete the arbitration proceedings and any order or decision made or given by the arbitrator or arbitration board after the expiration of those sixty days is not for that reason invalid.
- 65. (1) Questions may be referred to Board.—Where any question arises in connection with a matter that has been referred to an arbitrator or arbitration board, relating to the existence of a collective agreement or the identification of the parties or employees bound by a collective agreement, the arbitrator or arbitration board, the Minister or any alleged party may refer the question to the Board for hearing and determination.
- (2) Arbitration proceeding not suspended.—The referral of any question to the Board pursuant to subsection (1) shall not operate to suspend any proceeding before an arbitrator or arbitration board unless the arbitrator or arbitration board decides that the nature of the question warrants a suspension of the proceeding or the Board directs the suspension of the proceeding.
- 66. (1) Filing of orders and decisions in Federal Court.—Any person or organization affected by any order or decision of an arbitrator or arbitration board may, after fourteen days from the date on which the order or decision is made or given, or from the date provided in it for compliance, whichever is the later date, file in the Federal Court a copy of the order or decision, exclusive of the reasons therefor.
- (2) Idem.—On filing an order or decision of an arbitrator or arbitration board in the Federal Court under subsection (1), the order or decision shall be registered in the Court and, when registered, has the same force and effect, and all proceedings may be taken thereon, as if the order or decision were a judgment obtained in the Court.
- 67. (1) Term of collective agreement.—Where a collective agreement contains no provision as to its term or is for a term of less than one year, the collective agreement shall be deemed to be for a term of one year from the date on which it comes into force and shall not, except as provided by subsection 36(2) or with the consent of the Board, be terminated by the parties thereto within that term of one year.

- (2) Revision of collective agreement.—Nothing in this Part prohibits the parties to a collective agreement from agreeing to a revision of any provision of the collective agreement other than a provision relating to the term of the collective agreement.
- (3) Board may order alteration of termination date.—The Board may, on application made jointly by both parties to a collective agreement, order that the termination date of the collective agreement be altered for the purpose of establishing a common termination date for two or more collective agreements binding a single employer.
- (4) Provision for settlement of differences to remain in force.—Notwithstanding anything contained in a collective agreement, the provision required to be contained therein by subsection 57(1) shall remain in force after the termination of the collective agreement and until the requirements of paragraphs 89(1)(a) to (d) have been met.
- (5) Power of arbitrator where agreement terminates.—Where a difference between the parties to a collective agreement relating to a provision contained in the collective agreement arises during the period from the date of its termination to the date the requirements of paragraphs 89(1)(a) to (d) have been met,
  - (a) an arbitrator or arbitration board may hear and determine the difference; and
  - (b) sections 57 to 66 apply to the hearing and determination.
- **68.** Collective agreement may contain certain provisions.—Nothing in this Part prohibits the parties to a collective agreement from including in the collective agreement a provision
  - (a) requiring, as a condition of employment, membership in a specified trade union; or
  - (b) granting a preference of employment to members of a specified trade union.
- 69. (1) Definition of "referral".—In this section, "referral" includes assignment, designation, dispatching, scheduling and selection.
- (2) Operation of hiring halls.—Where, pursuant to a collective agreement, a trade union is engaged in the referral of persons to employment, it shall establish rules for the purpose of making such referrals and apply those rules fairly and without discrimination.
- (3) **Posting of rules.**—Rules applied by a trade union pursuant to subsection (2) shall be kept posted in a conspicuous place in every area of premises occupied by the trade union in which persons seeking referral normally gather.

### Compulsory Check-Off

- 70. (1) Union dues to be deducted.—Where a trade union that is the bargaining agent for employees in a bargaining unit so requests, there shall be included in the collective agreement between the trade union and the employer of the employees a provision requiring the employer to deduct from the wages of each employee in the unit affected by the collective agreement, whether or not the employee is a member of the union, the amount of the regular union dues and to remit the amount to the trade union forthwith.
- (2) Religious objections.—Where the Board is satisfied that an employee, because of his religious conviction or beliefs, objects to joining a trade union or to paying regular union dues to a trade union, the Board may order that the provision in a collective agreement requiring, as a condition of employment, membership in a trade union or

requiring the payment of regular union dues to a trade union does not apply to that employee so long as an amount equal to the amount of the regular union dues is paid by the employee, either directly or by way of deduction from his wages, to a registered charity mutually agreed on by the employee and the trade union.

- (3) **Designation by Board.**—Where an employee and the trade union are unable to agree on a registered charity for the purposes of subsection (2), the Board may designate any such charity as the charity to which payment should be made.
  - (4) Definitions.—In this section,
- "registered charity" has the meaning assigned to that expression by the *Income Tax Act*; "regular union dues" means, in respect of
  - (a) an employee who is a member of a trade union, the dues uniformly and regularly paid by a member of the union in accordance with the constitution and by-laws of the union, and
  - (b) an employee who is not a member of a trade union, the dues referred to in paragraph (a), other than any amount that is for payment of pension, superannuation, sickness insurance or any other benefit available only to members of the union.

### DIVISION V

### CONCILIATION AND FIRST AGREEMENTS

#### Conciliation Procedures

- 71. Notice of dispute.—Where a notice to commence collective bargaining has been given under this Part and
  - (a) collective bargaining has not commenced within the time fixed by this Part, or
  - (b) the parties have bargained collectively for the purpose of entering into or revising a collective agreement but have been unable to reach agreement,

either party may inform the Minister, by notice in writing, of their failure to enter into, renew or revise a collective agreement.

- 72. (1) Options of Minister.—The Minister shall, not later than fifteen days after receiving a notice in writing under section 71,
  - (a) appoint a conciliation officer;
  - (b) appoint a conciliation commissioner;
  - (c) establish a conciliation board in accordance with section 82; or
  - (d) notify the parties, in writing, of his intention not to appoint a conciliation officer or conciliation commissioner or establish a conciliation board.
- (2) Idem.—Where the Minister has not received a notice under section 71 but considers it advisable to take any action set out in paragraph (1)(a), (b) or (c) for the purpose of assisting the parties in entering into or revising a collective agreement, the Minister may take such action.
- 73. (1) Delivery of notice to conciliation officer.—Where a conciliation officer has been appointed under subsection 72(1), the Minister shall forthwith deliver to the officer a copy of the notice given under section 71 in respect of the dispute.

- (2) Duties of conciliation officer.—Where a conciliation officer has been appointed under section 72, the conciliation officer shall
  - (a) forthwith after the appointment, confer with the parties to the dispute and endeavour to assist them in entering into or revising a collective agreement; and
  - (b) within fourteen days after the date of the appointment, or within such longer period as the Minister may allow, report to the Minister as to whether or not the officer has succeeded in assisting the parties in entering into or revising a collective agreement.
- 74. Where conciliation officer unsuccessful.—Where a conciliation officer appointed under section 72 reports to the Minister that he has been unable to assist the parties to a dispute in entering into or revising a collective agreement, the Minister shall, not later than fifteen days after receiving the report,
  - (a) appoint a conciliation commissioner;
  - (b) establish a conciliation board in accordance with section 82; or
  - (c) notify the parties, in writing, of his intention not to appoint a conciliation commissioner or establish a conciliation board.
- 75. (1) Delivery of notice to conciliation commissioner or board.—Where a conciliation commissioner or conciliation board has been appointed or established under this Part, the Minister shall forthwith deliver to the conciliation commissioner or conciliation board a copy of the notice, if any, given pursuant to section 71 in respect of the dispute and may, at any time before the conciliation commissioner or conciliation board makes his or its report, refer any matter not mentioned in the notice to the conciliation commissioner or conciliation board for his or its consideration.
- (2) Duties of commissioners and boards.—Where a conciliation commissioner or conciliation board has been appointed or established under this Part, the conciliation commissioner or conciliation board shall forthwith endeavour to assist the parties to the dispute in entering into or revising a collective agreement.
- 76. (1) Report of commissioner or board.—A conciliation commissioner or conciliation board shall, within fourteen days after the appointment of the conciliation commissioner or the establishment of the conciliation board, or within such longer period as may be agreed on by the parties or allowed by the Minister, report to the Minister as to his or its success or failure in assisting the parties to the dispute and as to his or its findings and recommendations.
- (2) Idem.—The report of the majority of the members of a conciliation board is the report of the conciliation board, except where each member of the conciliation board makes a report, in which case the report made by the person appointed by the Minister as a member and chairman of the conciliation board is the report of the conciliation board.
- 77. (1) Reconsideration of report.—After a conciliation commissioner or conciliation board has made his or its report pursuant to section 76, the Minister may forthwith direct the conciliation commissioner or conciliation board to reconsider the report and clarify or amplify any part of it.
- (2) Report deemed not to have been received by Minister.—Where, pursuant to subsection (1), the Minister directs a conciliation commissioner or conciliation board to

reconsider a report, the report shall be deemed not to have been received by the Minister until the Minister receives the revised report.

- 78. Release of report.—Where the Minister has received the report of a conciliation commissioner or a conciliation board, the Minister
  - (a) shall forthwith release a copy of the report to the parties to the dispute; and
  - (b) may make the report available to the public in such manner as the Minister considers advisable.
- 79. Report binding by agreement.—Where a conciliation commissioner or conciliation board has been appointed or established in respect of a dispute, the parties, at any time before the report of the conciliation commissioner or conciliation board is made, may agree in writing to be bound by the recommendations of the conciliation commissioner or conciliation board and, on their making, shall give effect to those recommendations.

## Settlement of First Agreement

- 80. (1) Minister may refer dispute to Board.—Where an employer or a bargaining agent is required, by notice given under section 48, to commence collective bargaining for the purpose of entering into the first collective agreement between the parties with respect to the bargaining unit for which the bargaining agent has been certified and the requirements of paragraphs 89(1)(a) to (d) have otherwise been met, the Minister may, if the Minister considers it necessary or advisable, at any time thereafter direct the Board to inquire into the dispute and, if the Board considers it advisable, to settle the terms and conditions of the first collective agreement between the parties.
- (2) Board may settle terms and conditions.—The Board shall proceed as directed by the Minister under subsection (1) and, if the Board settles the terms and conditions of a first collective agreement referred to in that subsection, those terms and conditions shall constitute the collective agreement between the parties and shall be binding on them and on the employees in the bargaining unit, except to the extent that such terms and conditions are subsequently amended by the parties by agreement in writing.
- (3) Matters the Board may consider.—In settling the terms and conditions of a first collective agreement under this section, the Board shall give the parties an opportunity to present evidence and make representations and the Board may take into account
  - (a) the extent to which the parties have, or have not, bargained in good faith in an attempt to enter into the first collective agreement between them;
  - (b) the terms and conditions of employment, if any, negotiated through collective bargaining for employees performing the same or similar functions in the same or similar circumstances as the employees in the bargaining unit; and
  - (c) such other matters as the Board considers will assist it in arriving at terms and conditions that are fair and reasonable in the circumstances.
- (4) **Duration of agreement.**—Where the terms and conditions of a first collective agreement are settled by the Board under this section, the agreement shall be effective for a period of one year from the date on which the Board settles the terms and conditions of the collective agreement.

### Establishment of Conciliation Boards

**81.** (1) Composition.—A conciliation board shall consist of three members appointed in the manner specified in section 82.

- (2) Eligibility of members.—A person is not eligible to be a member of a conciliation board if the person has a pecuniary interest that may be directly affected by any matter referred to the board.
- 82. (1) Nomination by parties.—Where the Minister has, pursuant to section 72 or 74, decided to establish a conciliation board, the Minister shall forthwith, by notice in writing, require each of the parties to the dispute to nominate, within seven days after receipt by the party of the notice, one person to be a member of the conciliation board and, on receipt of the nomination within those seven days, the Minister shall appoint the nominee to be a member of the conciliation board.
- (2) Failure to nominate.—Where either party to whom a notice is given pursuant to subsection (1) fails or neglects to nominate a person to be a member of the conciliation board to be established by the Minister within seven days after the receipt by that party of the notice, the Minister shall appoint, as a member of the conciliation board, a person the Minister considers to be qualified to be such a member, and the member so appointed shall be deemed to have been appointed on the nomination of that party.
- (3) Nomination of chairman.—The members of a conciliation board appointed under subsection (1) or (2) shall, within five days after the appointment of the second member, nominate a third person, who is willing and ready to act, to be a member and chairman of the conciliation board, and the Minister shall appoint that person to be a member and chairman of the conciliation board.
- (4) Failure to nominate chairman.—Where the members of a conciliation board appointed under subsection (1) or (2) fail or neglect to nominate a chairman within five days after the appointment of the second such member, the Minister shall forthwith appoint, as the third member and chairman of the conciliation board, a person whom the Minister considers qualified to be a member and chairman of the conciliation board.
- 83. Notification to parties of establishment of board.—When the members of a conciliation board have been appointed under section 82 in respect of a dispute, the Minister shall forthwith give notice to the parties of the names of the members of the board, and thereupon it shall be conclusively presumed that the conciliation board described in the notice has been established in accordance with this Part as of the date the notice is given.

#### General

- 84. Powers of board.—A conciliation commissioner and a conciliation board
- (a) may determine his or its own procedure;
- (b) has, in relation to any proceeding before him or it, the powers conferred on the Board, in relation to any proceeding before the Board, by paragraphs 16(a), (b), (c), (f) and (h); and
- (c) may authorize any person to do anything described in paragraph 16(b) or (f) that the conciliation commissioner or conciliation board may do and to report to the conciliation commissioner or conciliation board thereon.
- 85. (1) Sittings.—The chairman of a conciliation board shall
- (a) after consultation with the other members of the board, fix the time and place of sittings of the conciliation board;
- (b) notify the parties to the dispute of the time and place so fixed; and

- (c) at the conclusion of the sittings of the conciliation board, send to the Minister a detailed certified statement as to those sittings and as to the members of the conciliation board and witnesses present at each sitting.
- (2) Quorum.—The chairman and one other member of a conciliation board constitute a quorum but, in the absence of any member, the other members shall not proceed unless the absent member has been given reasonable notice of the sitting.
- (3) Substitute member.—Where a person ceases to be a member of a conciliation board before the board has completed its work, another member shall be nominated and appointed in his place in accordance with section 82.
- **86.** Proceedings prohibited.—No order shall be made, process entered or proceeding taken in any court
  - (a) to question the appointment or establishment or the refusal to appoint or establish a conciliation commissioner or conciliation board; or
  - (b) to review, prohibit or restrain any proceeding of a conciliation commissioner or conciliation board.
- 87. Report and testimony not evidence.—No report of a conciliation commissioner or conciliation board, and no testimony or record of proceedings before a conciliation commissioner or conciliation board, are admissible in evidence in any court in Canada, except in the case of a prosecution for perjury.

#### DIVISION VI

## PROHIBITIONS AND ENFORCEMENT

#### Strikes and Lockouts

- 88. Definitions .- In this Division,
- "employer" includes an employers' organization;
- "trade union" includes a council of trade unions.
- 89. (1) No strike or lockout until certain requirements met.—No employer shall declare or cause a lockout and no trade union shall declare or authorize a strike unless
  - (a) the employer or trade union has given notice to bargain collectively under this Part:
  - (b) the employer and the trade union
    - (i) have failed to bargain collectively within the period specified in paragraph 50(a), or
    - (ii) have bargained collectively in accordance with section 50 but have failed to enter into or revise a collective agreement;
  - (c) the Minister has
    - (i) received a notice, given under section 71 by either party to the dispute, informing him of the failure of the parties to enter into or revise a collective agreement, or
    - (ii) taken action under subsection 72(2); and
  - (d) seven days have elapsed after the date on which the Minister

- (i) notified the parties of his intention not to appoint a conciliation officer or conciliation commissioner or to establish a conciliation board under subsection 72(1),
- (ii) notified the parties of his intention not to appoint a conciliation commissioner or to establish a conciliation board under section 74, or
- (iii) released a copy of the report of a conciliation commissioner or conciliation board to the parties to the dispute pursuant to paragraph 78(a).
- (2) No employee to strike until certain requirements met.—No employee shall participate in a strike unless
  - (a) the employee is a member of a bargaining unit in respect of which a notice to bargain collectively has been given under this Part; and
  - (b) the requirements of subsection (1) have been met in respect of the bargaining unit of which the employee is a member.
- 90. (1) Right to strike or lockout limited during period between parliaments.—Where a strike or lockout not prohibited by this Part occurs or may occur during the time commencing on the date of a dissolution of Parliament and ending on the date fixed for the return of the writs at the next following general election and, in the opinion of the Governor in Council, adversely affects or would adversely affect the national interest, the Governor in Council may during that time make an order deferring the strike or lockout during the period commencing on the day the order is made and ending on the twenty-first day following the date fixed for the return of the writs.
- (2) Minister's report.—Where the Governor in Council makes an order pursuant to subsection (1) during the time mentioned in that subsection, the Minister shall, on any of the first ten sitting days of the first session of Parliament next following that time, lay before Parliament a report stating the reasons for the making of the order.

# Declarations Relating to Strikes and Lockouts

- 91. (1) Employer may apply for declaration that strike unlawful.—Where an employer alleges that a trade union has declared or authorized a strike, or that employees have participated, are participating or are likely to participate in a strike, the effect of which was, is or would be to involve the participation of an employee in a strike in contravention of this Part, the employer may apply to the Board for a declaration that the strike was, is or would be unlawful.
- (2) Declaration that strike unlawful and strike prohibited.—Where an employer applied to the Board under subsection (1) for a declaration that a strike was, is or would be unlawful, the Board may, after affording the trade union or employees referred to in subsection (1) an opportunity to be heard on the application, make such a declaration and, if the employer so requests, may make an order
  - (a) requiring the trade union to revoke the declaration or authorization to strike and to give notice of such revocation forthwith to the employees to whom it was directed:
  - (b) enjoining an employee from participating in the strike;
  - (c) requiring any employee who is participating in the strike to perform the duties of his employment; and

- (d) requiring any trade union, of which any employee with respect to whom an order is made under paragraph (b) or (c) is a member, and any officer or representative of that union, forthwith to give notice of any order made under paragraph(b) or (c) to any employee to whom it applies.
- 92. Declaration that lockout unlawful and prohibition of lockout.—Where a trade union alleges that an employer has declared or caused or is about to declare or cause a lockout of employees in contravention of this Part, the trade union may apply to the Board for a declaration that the lockout was, is or would be unlawful and the Board may, after affording the employer an opportunity to be heard on the application, make such a declaration and, if the trade union so requests, may make an order
  - (a) enjoining the employer or any person acting on behalf of the employer from declaring or causing the lockout;
  - (b) requiring the employer or any person acting on behalf of the employer to discontinue the lockout and to permit any employee of the employer who was affected by the lockout to return to the duties of his employment; and
  - (c) requiring the employer forthwith to give notice of any order made against the employer under paragraph (a) or (b) to any employee who was affected, or would likely have been affected, by the lockout.
  - 93. (1) Terms and duration of order.—An order made under section 91 or 92
  - (a) shall be in such terms as the Board considers necessary and sufficient to meet the circumstances of the case; and
  - (b) subject to subsection (2), shall have effect for such time as is specified in the order.
- (2) Application for supplementary order.—Where the Board makes an order under section 91 or 92, the Board may, from time to time on application by the employer or trade union that requested the order or any employer, trade union, employee or other person affected thereby, notice of which application has been given to the parties named in the order, by supplementary order,
  - (a) continue the order, with or without modification, for such period as is stated in the supplementary order; or
  - (b) revoke the order.

### Unfair Practices

- 94. (1) Employer interference in trade union.—No employer or person acting on behalf of an employer shall
  - (a) participate in or interfere with the formation or administration of a trade union or the representation of employees by a trade union; or
  - (b) contribute financial or other support to a trade union.
- (2) Exception .—An employer is deemed not to contravene subsection (1) by reason only that he
  - (a) in respect of a trade union that is the bargaining agent for a bargaining unit comprised of or including employees of the employer,
    - (i) permits an employee or representative of the trade union to confer with him during hours of work or to attend to the business of the trade union during

- hours of work without any deduction from wages or any deduction of time worked for the employer,
- (ii) provides free transportation to representatives of the trade union for purposes of collective bargaining, the administration of a collective agreement and related matters, or
- (iii) permits the trade union to use his premises for the purposes of the trade union; or
- (b) contributes financial support to any pension, health or other welfare trust fund the sole purpose of which is to provide pension, health or other welfare rights or benefits to employees.
- (3) Prohibitions relating to employers.—No employer or person acting on behalf of an employer shall
  - (a) refuse to employ or to continue to employ or suspend, transfer, lay off or otherwise discriminate against any person with respect to employment, pay or any other term or condition of employment or intimidate, threaten or otherwise discipline any person, because the person
    - (i) is or proposes to become, or seeks to induce any other person to become, a member, officer or representative of a trade union or participates in the promotion, formation or administration of a trade union,
    - (ii) has been expelled or suspended from membership in a trade union for a reason other than a failure to pay the periodic dues, assessments and initiation fees uniformly required to be paid by all members of the trade union as a condition of acquiring or retaining membership in the trade union,
    - (iii) has testified or otherwise participated or may testify or otherwise participate in a proceeding under this Part,
    - (iv) has made or is about to make a disclosure that the person may be required to make in a proceeding under this Part,
    - (v) has made an application or filed a complaint under this Part, or
    - (vi) has participated in a strike that is not prohibited by this Part or exercised any right under this Part;
  - (b) impose any condition in a contract of employment that restrains, or has the effect of restraining, an employee from exercising any right conferred on him by this Part;
  - (c) suspend, discharge or impose any financial or other penalty on an employee, or take any other disciplinary action against an employee, by reason of his refusal to perform all or some of the duties and responsibilities of another employee who is participating in a strike or subject to a lockout that is not prohibited by this Part;
  - (d) deny to any employee any pension rights or benefits to which the employee would be entitled but for
    - (i) the cessation of work by the employee as the result of a lockout or strike that is not prohibited by this Part, or
    - (ii) the dismissal of the employee contrary to this Part;

- (e) seek, by intimidation, threat of dismissal or any other kind of threat, by the imposition of a financial or other penalty or by any other means, to compel a person to refrain from becoming or to cease to be a member, officer or representative of a trade union or to refrain from
  - (i) testifying or otherwise participating in a proceeding under this Part,
  - (ii) making a disclosure that the person may be required to make in a proceeding under this Part, or
  - (iii) making an application or filing a complaint under this Part;
- (f) suspend, discharge or impose any financial or other penalty on a person employed by him, or take any other disciplinary action against such a person, by reason of that person having refused to perform an act that is prohibited by this Part; or
- (g) bargain collectively for the purpose of entering into a collective agreement or enter into a collective agreement with a trade union in respect of a bargaining unit, if another trade union is the bargaining agent for that bargaining unit.
- 95. Prohibitions relating to trade unions.—No trade union or person acting on behalf of a trade union shall
  - (a) seek to compel an employer to bargain collectively with the trade union if the trade union is not the bargaining agent for a bargaining unit that includes employees of the employer;
  - (b) bargain collectively for the purpose of entering into a collective agreement or enter into a collective agreement with an employer in respect of a bargaining unit, if that trade union or person knows or, in the opinion of the Board, ought to know that another trade union is the bargaining agent for that bargaining unit;
  - (c) participate in or interfere with the formation or administration of an employers' organization;
  - (d) except with the consent of the employer of an employee, attempt, at an employee's place of employment during the working hours of the employee, to persuade the employee to become, to refrain from becoming or to cease to be a member of a trade union;
  - (e) require an employer to terminate the employment of an employee because the employee has been expelled or suspended from membership in the trade union for a reason other than a failure to pay the periodic dues, assessments and initiation fees uniformly required to be paid by all members of the trade union as a condition of acquiring or retaining membership in the trade union;
  - (f) expel or suspend an employee from membership in the trade union or deny membership in the trade union to an employee by applying to the employee in a discriminatory manner the membership rules of the trade union;
  - (g) take disciplinary action against or impose any form of penalty on an employee by applying to that employee in a discriminatory manner the standards of discipline of the trade union;
  - (h) expel or suspend an employee from membership in the trade union or take disciplinary action against or impose any form of penalty on an employee by reason of that employee having refused to perform an act that is contrary to this Part; or

- (i) discriminate against a person with respect to employment, a term or condition of employment or membership in a trade union, or intimidate or coerce a person or impose a financial or other penalty on a person, because that person
  - (i) has testified or otherwise participated or may testify or otherwise participate in a proceeding under this Part,
  - (ii) has made or is about to make a disclosure that the person may be required to make in a proceeding under this Part, or
  - (iii) has made an application or filed a complaint under this Part.
- 96. General prohibition.—No person shall seek by intimidation or coercion to compel a person to become or refrain from becoming or to cease to be a member of a trade union.
- 97. (1) Complaints to the Board.—Subject to subsections (2) to (5), any person or organization may make a complaint in writing to the Board that
  - (a) an employer, a person acting on behalf of an employer, a trade union, a person acting on behalf of a trade union or an employee has contravened or failed to comply with subsection 24(4) or 34(6) or section 37, 50, 69, 94 or 95; or
  - (b) any person has failed to comply with section 96.
- (2) Time for making complaint.—Subject to subsections (3) to (5), a complaint pursuant to subsection (1) shall be made to the Board not later than ninety days after the date on which the complainant knew, or in the opinion of the Board ought to have known, of the action or circumstances giving rise to the complaint.
- (3) Consent of Minister.—Except with the consent in writing of the Minister, no complaint shall be made to the Board under subsection (1) in respect of an alleged failure to comply with section 50 or paragraph 94(3)(g) or 95(a) or (b).
- (4) Limitation on complaints against trade unions.—Subject to subsection (5), no complaint shall be made to the Board under subsection (1) on the ground that a trade union or any person acting on behalf of a trade union has failed to comply with paragraph 95(f) or (g) unless
  - (a) the complainant has presented a grievance or appeal in accordance with any procedure that has been established by the trade union and to which the complainant has been given ready access;
  - (b) the trade union
    - (i) has dealt with the grievance or appeal of the complainant in a manner unsatisfactory to the complainant, or
    - (ii) has not, within six months after the date on which the complainant first presented his grievance or appeal pursuant to paragraph (a), dealt with the grievance or appeal; and
  - (c) the complaint is made to the Board not later than ninety days after the first day on which the complainant could, in accordance with paragraphs (a) and (b), make the complaint.
- (5) Exception.—The Board may, on application to it by a complainant, hear a complaint in respect of an alleged failure by a trade union to comply with paragraph 95(f) or (g) that has not been presented as a grievance or appeal to the trade union, if the Board is satisfied that

- (a) the action or circumstance giving rise to the complaint is such that the complaint should be dealt with without delay; or
- (b) the trade union has not given the complainant ready access to a grievance or appeal procedure.
- 1991, c. 39, s. 2.
- 98. (1) Duty and power of the Board.—Subject to subsection (3), on receipt of a complaint made under section 97, the Board may assist the parties to the complaint to settle the complaint and shall, where it decides not to so assist the parties or the complaint is not settled within a period considered by the Board to be reasonable in the circumstances, hear and determine the complaint.
- (2) Board may refuse public hearing on certain complaints.—The Board may refuse to hold a public hearing on a complaint made in respect of an alleged contravention of section 37 or non-compliance with section 69 if, in the opinion of the Board, such a hearing would not be consistent with the objectives of this Part.
- (3) Board may refuse to hear complaint involving collective agreement.—The Board may refuse to hear and determine any complaint made pursuant to section 97 in respect of a matter that, in the opinion of the Board, could be referred by the complainant pursuant to a collective agreement to an arbitrator or arbitration board.
- (4) **Burden of proof.**—Where a complaint is made in writing pursuant to section 97 in respect of an alleged failure by an employer or any person acting on behalf of an employer to comply with subsection 94(3), the written complaint is itself evidence that such failure actually occurred and, if any party to the complaint proceedings alleges that such failure did not occur, the burden of proof thereof is on that party.
- 99. (1) Board orders.—Where, under section 98, the Board determines that a party to a complaint has contravened or failed to comply with subsection 24(4) or 34(6) or section 37, 50, 69, 94, 95 or 96, the Board may, by order, require the party to comply with or cease contravening that subsection or section and may
  - (a) in respect of a failure to comply with subsection 24(4) or paragraph 50(b), by order, require an employer to pay to any employee compensation not exceeding such sum as, in the opinion of the Board, is equivalent to the remuneration that would, but for that failure, have been paid by the employer to the employee;
  - (a.1) in respect of a contravention of subsection 34(6), by order, require an employer representative to take and carry on on behalf of any employer affected by the contravention, or to assist any such employer to take and carry on, such action or proceeding as the Board considers that the representative ought to have taken and carried on on the employer's behalf or ought to have assisted the employer to take and carry on;
  - (b) in respect of a contravention of section 37, require a trade union to take and carry on on behalf of any employee affected by the contravention or to assist any such employee to take and carry on such action or proceeding as the Board considers that the union ought to have taken and carried on on the employee's behalf or ought to have assisted the employee to take and carry on;
  - (c) in respect of a failure to comply with paragraph 93(3)(a), (c) or (f), by order, require an employer to
    - (i) employ, continue to employ or permit to return to the duties of his employ-

- ment any employee or other person whom the employer or any person acting on behalf of the employer has refused to employ or continue to employ, has suspended, transferred, laid off or otherwise discriminated against, or discharged for a reason that is prohibited by one of those paragraphs,
- (ii) pay to any employee or other person affected by that failure compensation not exceeding such sum as, in the opinion of the Board, is equivalent to the remuneration that would, but for that failure, have been paid by the employer to that employee or other person, and
- (iii) rescind any disciplinary action taken in respect of and pay compensation to any employee affected by that failure, not exceeding such sum as, in the opinion of the Board, is equivalent to any financial or other penalty imposed on the employee by the employer;
- (d) in respect of a failure to comply with paragraph 94(3)(e), by order, require an employer to rescind any action taken in respect of and pay compensation to any employee affected by the failure, not exceeding such sum as, in the opinion of the Board, is equivalent to any financial or other penalty imposed on the employee by the employer;
- (e) in respect of a failure to comply with paragraph 95(f) or (h), by order, require a trade union to reinstate or admit an employee as a member of the trade union; and
- (f) in respect of a failure to comply with paragraph 95(g), (h) or (i), by order, require a trade union to rescind any disciplinary action taken in respect of and pay compensation to any employee affected by the failure, not exceeding such sum as, in the opinion of the Board, is equivalent to any financial or other penalty imposed on the employee by the trade union.
- (2) Idem.—For the purpose of ensuring the fulfillment of the objectives of this Part, the Board may, in respect of any contravention of or failure to comply with any provision to which subsection (1) applies and in addition to or in lieu of any other order that the Board is authorized to make under that subsection, by order, require an employer or a trade union to do or refrain from doing any thing that it is equitable to require the employer or trade union to do or refrain from doing in order to remedy or counteract any consequence of the contravention or failure to comply that is adverse to the fulfillment of those objectives.

1991, c. 39, s. 3.

## Offences and Punishment

- 100. (1) Lockout contrary to this part.—Every employer who declares or causes a lockout contrary to this Part is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars for each day that the lockout continues.
- (2) Idem.—Every person who, on behalf of an employer, declares or causes a lockout contrary to this Part is guilty of an offence and liable on summary conviction to a fine not exceeding ten thousand dollars.
- (3) Strike contrary to this part.—Every trade union that declares or authorizes a strike contrary to this Part is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars for each day that the strike continues.

- (4) Idem.—Every officer or representative of a trade union who declares or authorizes a strike contrary to this Part is guilty of an offence and liable on summary conviction to a fine not exceeding ten thousand dollars.
- 101. (1) General offences by persons.—Subject to section 100, every person other than an employer or a trade union who contravenes or fails to comply with any provision of this Part other than section 50, 94 or 95 is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars.
- (2) General offences by employers or trade unions.—Subject to section 100, every employer or trade union who or that contravenes or fails to comply with any provision of this Part other than section 50, 94 or 95 is guilty of an offence and liable on summary conviction to a fine not exceeding ten thousand dollars.
  - 102. Further offences.—Every person who
  - (a) being required to attend to give evidence pursuant to paragraph 16(a), fails, without valid excuse, to attend accordingly,
  - (b) being commanded to produce, pursuant to paragraph 16(a), any document or thing in his possession or under his control, fails to produce the document or thing,
  - (c) refuses to be sworn or to affirm, as the case may be, after being required to do so pursuant to paragraph 16(a), or
  - (d) refuses to answer any proper question put to him, pursuant to paragraph 16(a), by the Board, a conciliation board, a conciliation commissioner, an arbitrator or an arbitration board,

is guilty of an offence and liable on summary conviction to a fine not exceeding four hundred dollars.

- 103. (1) Prosecution of employers' organizations, trade unions and councils of trade unions.—A prosecution for an offence under this Part may be brought against and in the name of an employers' organization, a trade union or a council of trade unions.
  - (2) Idem.—For the purpose of a prosecution under subsection (1),
  - (a) an employers' organization, trade union or council of trade unions shall be deemed to be a person; and
  - (b) any act or thing done or omitted to be done by an officer or agent of an employers' organization, trade union or council of trade unions within the scope of his authority to act on behalf of the employers' organization, trade union or council of trade unions shall be deemed to be an act or thing done or omitted to be done by the employers' organization, trade union or council of trade unions.
- 104. Consent of Board before prosecution.—Except with the consent in writing of the Board, no prosecution shall be instituted in respect of an offence under this Part.

## DIVISION VII

#### GENERAL

### Promotion of Industrial Peace

105. Mediators.—The Minister, on request or on his own initiative, may, where the

Minister deems it expedient, at any time appoint a mediator to confer with the parties to a dispute or difference and endeavour to assist them in settling the dispute or difference.

- 106. Inquiries regarding industrial matters.—The Minister, on application or of his own initiative, may, where the Minister deems it expedient, make any inquiries that the Minister considers advisable regarding matters that may affect industrial relations.
- 107. Additional powers.—The Minister, where he deems it expedient, may do such things as to him seem likely to maintain or secure industrial peace and to promote conditions favourable to the settlement of industrial disputes or differences and to those ends the Minister may refer any question to the Board or direct the Board to do such things as the Minister deems necessary.
- 108. (1) Industrial inquiry commission.—Pursuant to section 106 or where, in any industry, a dispute or difference between any employer and employees exists or is apprehended, the Minister may appoint a commission to be designated as an Industrial Inquiry Commission and to which the Minister shall refer the matter under consideration for investigation and report to him.
- (2) Idem.—Where a matter under consideration is referred, pursuant to subsection (1), to an Industrial Inquiry Commission, the Minister shall
  - (a) furnish the Commission with a statement of the matter; and
  - (b) where the inquiry will involve any particular person or organization, inform the person or organization of the appointment.
- (3) Composition of commission.—An Industrial Inquiry Commission shall consist of one or more members to be appointed by the Minister.
- (4) Functions of commission.—Forthwith on its appointment, an Industrial Inquiry Commission
  - (a) shall inquire into the matters referred to it by the Minister and endeavour to carry out its terms of reference; and
  - (b) where the Commission is inquiring into a dispute or difference between any employer and employees and a settlement of the dispute or difference is not effected during the inquiry, shall make its report and recommendations to the Minister within fourteen days after its appointment or within such longer period as the Minister may allow.
- (5) Distribution and publication of report.—On receipt of a report of an Industrial Inquiry Commission relating to any dispute or difference between any employer and employees, the Minister shall
  - (a) furnish a copy of the report to each employer and trade union involved in the dispute or difference; and
  - (b) publish the report in such manner as the Minister considers advisable.
- (6) Powers of commission.—An Industrial Inquiry Commission has all of the powers of a person appointed as a Commissioner under Part I of the *Inquiries Act*.

### Vote on Employer's Offer

108.1 (1) Minister may order vote to be held.—Where notice to bargain collectively has been given under this Part, and the Minister is of the opinion that it is in the public

interest that the employees in the affected bargaining unit be given the opportunity to accept or reject the offer of the employer last received by the trade union in respect of all matters remaining in dispute between the parties, the Minister may

- (a) on such terms and conditions as the Minister considers appropriate, direct that a vote of the employees in the bargaining unit to accept or reject the offer be held as soon as possible; and
- (b) designate the Board, or any other person or body, to be in charge of conducting that vote.
- (2) No effect on time limits or periods.—A direction under subsection (1) that a vote be held, or the holding of that vote, does not abridge or extend any time limit or period provided for in this Part, including those stipulated in section 89 for the acquisition of the right to lockout or strike.
- (3) Consequences of favourable vote.—Where the majority of the employees participating in the vote accept the employer's last offer,
  - (a) the parties are bound by that offer and shall, without delay, enter into a collective agreement that incorporates the terms of that offer; and
  - (b) any lockout or strike not prohibited by this Part that is in progress when the Board or other person or body in charge of conducting the vote notifies the parties in writing of the employees' acceptance shall cease forthwith.
- (4) **Powers respecting vote.**—The Board or other person or body in charge of conducting the vote shall determine any question that arises under this section, including any question relating to the conduct of the vote or the determination of its result. 1993, c. 42, s. 2.

## Access to Employer's Premises

- 109. (1) Application for access order.—Where the Board receives from a trade union an application for an order granting an authorized representative of the trade union access to employees living in an isolated location on premises owned or controlled by their employer or by any other person, the Board may make an order granting the authorized representative of the trade union designated in the order access to the employees on the premises of their employer or such other person, as the case may be, that are designated in the order if the Board determines that access to the employees
  - (a) would be impracticable unless permitted on premises owned or controlled by their employer or by such other person; and
  - (b) is reasonably required for purposes relating to soliciting union membership, the negotiation or administration of a collective agreement, the processing of a grievance or the provision of a union service to employees.
- (2) Content of order.—The Board shall, in every order made under subsection (1), specify the method of access to the employees, the times at which access is permitted and the periods of its duration.

#### Access to Financial Statements

110. (1) Financial statement of trade union and employers' organization.—Every trade union and every employers' organization shall, forthwith on the request of any of its members, provide the member, free of charge, with a copy of a financial statement of

its affairs to the end of the last fiscal year, certified to be a true copy by its president and treasurer or by its president and any other officer responsible for the handling and administration of its funds.

- (2) Idem.—Any financial statement provided under subsection (1) shall contain information in sufficient detail to disclose accurately the financial condition and operations of the trade union or employers' organization for the fiscal year for which it was prepared.
- (3) Complaint to Board where failure to provide financial statement.—The Board, on the complaint of any member of a trade union or employers' organization that it has failed to comply with subsection (1), may make an order requiring the trade union or employers' organization to file with the Board, within the time set out in the order, a statement in such form and with such particulars as the Board may determine.
- (4) Order of the Board.—The Board may make an order requiring a trade union or employers' organization to provide a copy of a statement filed under subsection (3) to such members of the trade union or employers' organization as the Board in its discretion directs.

### Regulations

- 111. Regulations.—The Governor in Council may make regulations
- (a) prescribing to or by whom and in what manner any notice, request or report that
  may be given or made to or received by the Minister shall be given, made or
  received;
- (b) prescribing in what form and manner any notice or report that is authorized or required to be given or sent by the Minister, a conciliation commissioner, a conciliation board or an Industrial Inquiry Commission shall be given or sent and what shall constitute sufficient service of such notice or report on the person to whom it is given or sent;
- (c) designating, with respect to any notice, request or consent authorized or required to be given or sent by the Minister, the officer who may give or send the notice, request or consent on behalf of the Minister;
- (d) prescribing the form and content of a notice to commence collective bargaining;
- (e) prescribing the form and content of a notice under section 71 and prescribing any additional information that is to be furnished with such a notice;
- (f) prescribing the form and content of a request to the Minister for his consent, pursuant to subsection 97(3), to the making of a complaint under section 97;
- (g) respecting the filing of a reply by persons named in complaints referred to in subsection 97(3);
- (h) respecting the investigation or resolution on behalf of the Minister of complaints referred to in subsection 97(3);
- (i) prescribing the form and content of any written request to the Minister under subsection 57(2) or (4) and prescribing any additional information that is to be furnished with such a request;
- (j) prescribing the manner in which and the time within which a copy of an order or decision referred to in section 59 shall be filed with the Minister:

- (k) prescribing the circumstances in which copies of orders and decisions filed with the Minister pursuant to section 59 may be examined by members of the public and the fees, if any, to be charged for providing copies thereof; and
- (l) prescribing the manner in which a report of a conciliation commissioner or a conciliation board may be released by the Minister to the parties to a dispute pursuant to paragraph 78(a).

#### Miscellaneous

- 112. (1) Documents as evidence.—Any document purporting to contain or to be a copy of any order or decision of the Board and purporting to be signed by a member of the Board is admissible in any court in evidence without proof of the signature or official character of the person appearing to have signed the document and without further proof thereof.
- (2) Certificate of Minister is evidence.—A certificate purporting to be signed by the Minister or by an official of the Minister's department stating that a report, request, notice or consent was or was not received or given by the Minister pursuant to this Part and, if so received or given, stating the date on which it was so received or given, is admissible in any court in evidence without proof of the signature or official character of the person appearing to have signed the certificate and without further proof thereof.
- 113. Late report not invalid.—The failure of a conciliation officer, conciliation commissioner or conciliation board to report to the Minister within a period limited by this Part does not invalidate the proceeding or terminate the authority of the conciliation officer, conciliation commissioner or conciliation board.
- 114. Defect in form or irregularity.—No proceeding under this Part is invalid by reason only of a defect in form or a technical irregularity.
- 115. Collective agreement to be filed.—Each party to a collective agreement shall, forthwith on its execution, file one copy of the collective agreement with the Minister.
- 116. Remuneration and expenses.—The members of an Industrial Inquiry Commission, the members of a conciliation board and every person not employed in the public service of Canada who acts as a conciliation officer or conciliation commissioner or who functions under this Part in any other capacity at the request of the Minister, except as an arbitrator or arbitration board chairman, shall be paid such remuneration and expenses as may be fixed by the Governor in Council by regulation or by order.
- 117. Persons deemed not to be employed in public service.—Unless the Governor in Council otherwise orders in a case or class of cases, a person appointed under this Part shall be deemed not to be employed in the Public Service for the purposes of the Public Service Superannuation Act.
- 118. Witness fees and expenses.—A person who is summoned by the Board, a conciliation board, a conciliation commissioner or an Industrial Inquiry Commission to attend as a witness in any proceeding taken under this Part, and who so attends, is entitled to be paid an allowance for expenses and a witness fee, determined in accordance with the scale for the time being in force with respect to witnesses in civil suits in the superior court of the province in which the proceeding is being taken.
- 119. Member of Board, conciliation board, etc., not required to give evidence.—No member of the Board or a conciliation board, conciliation officer, conciliation commis-

sioner, officer or employee employed by the Board or in the public service of Canada or person appointed by the Board or the Minister under this Part shall be required to give evidence in any civil action, suit or other proceeding respecting information obtained in the discharge of his duties under this Part.

## Arrangements with Provinces

- 120. (1) Where uniform provincial legislation.—Where this Part and legislation enacted by the legislature of a province are substantially uniform, the Minister may, on behalf of the Government of Canada, with the approval of the Governor in Council, enter into an agreement with the government of the province to provide for the administration of the legislation of the province by officers and employees employed in the public service of Canada.
- (2) Agreement for administration by Canada.—An agreement made pursuant to subsection (1) in respect of the administration of any legislation of a province may provide
  - (a) for the administration by Canada of the legislation of the province with respect to any particular work, undertaking or business;
  - (b) that the Minister may, on behalf of the province, exercise the powers conferred or perform the duties imposed under the legislation of the province;
  - (c) that the members of the Board, or officers and employees employed in the public service of Canada, may exercise the powers conferred or perform the duties imposed under the legislation of the province; and
  - (d) for payment by the government of the province to the Government of Canada for expenses incurred by the Government of Canada in the administration of the legislation of the province.
- (3) Where powers or duties conferred by provincial legislation.—Where an agreement has been entered into between the Government of Canada and the government of a province in respect of any legislation of the province, the Minister, the members of the Board and any officers or employees employed in the public service of Canada may, if the legislation so provides and the Governor in Council so orders, exercise the powers and perform the duties specified in the legislation or agreement.

## Annual Reports

- 121. (1) Annual report of Board.—The Board shall, on or before January 31 next following the end of each fiscal year, submit to the Minister a report on the activities of the Board during the immediately preceding fiscal year and the Minister shall cause the report to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that either House of Parliament is sitting.
- (2) Annual report of Minister.—The Minister shall, on or before January 31 next following the end of each fiscal year, prepare an annual report on the administration of those provisions of this Part that are administered by the Minister, and cause the report to be laid before Parliament forthwith or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that either House of Parliament is sitting.

#### PART II

### OCCUPATIONAL SAFETY AND HEALTH

## Interpretation

### 122. (1) Definitions.—In this Part,

- "Board" means the Canada Labour Relations Board continued by section 9;
- "collective agreement" has the same meaning as in section 166;
- "danger" means any hazard or condition that could reasonably be expected to cause injury or illness to a person exposed thereto before the hazard or condition can be corrected;
- "employee" means a person employed by an employer;
- "employer" means a person who employs one or more employees and includes an employers' organization and any person who acts on behalf of an employer;
- "hazardous substance" includes a controlled product and a chemical, biological or physical agent that, by reason of a property that the agent possesses, is hazardous to the safety or health of a person exposed to it;
- "prescribe" means prescribe by regulation of the Governor in Council;
- "regional safety officer" means a person designated as a regional safety officer pursuant to subsection 140(1);
- "safety and health committee" means a committee established pursuant to section 135;
- "safety and health representative" means a person appointed as a safety and health representative pursuant to section 136;
- "safety officer" means a person designated as a safety officer pursuant to subsection 140(1) and includes a regional safety officer;
- "work place" means any place where an employee is engaged in work for the employee's employer.
- (2) Idem.—In this Part, the expressions "controlled product", "hazard symbol", "Ingredient Disclosure List", "label" and "material safety data sheet" have the same meanings as in the *Hazardous Products Act*.
- (3) Idem.—Except where otherwise provided in this Part, all other words and expressions have the same meanings as in Part I.
- R.S. 1985, c. 9 (1st Supp.), s. 1, c. 24 (3rd Supp.), s. 3; 1993, c. 42, s. 3.

## Purpose of Part

122.1 Purpose of Part.—The purpose of this Part is to prevent accidents and injury to health arising out of, linked with or occurring in the course of employment to which this Part applies.

R.S. 1985, c. 9 (1st Supp.), s. 1.

#### Application

123. (1) Application of Part.—Notwithstanding any other Act of Parliament or any regulations thereunder, this Part applies to and in respect of employment

- (a) on or in connection with the operation of any federal work, undertaking or business other than a work, undertaking or business of a local or private nature in the Yukon Territory or Northwest Territories;
- (a) on or in connection with the operation of any federal work, undertaking or business other than a work, undertaking or business of a local or private nature in the Yukon Territory, the Northwest Territories or Nunavut;
- (b) by a corporation established to perform any function or duty on behalf of the Government of Canada; and
- (c) by a Canadian carrier, as defined in section 2 of the *Telecommunications Act*, that is an agent of Her Majesty in right of a province.
- (2) Idem.—Except as otherwise expressly provided in any other Act of Parliament, this Part does not apply to or in respect of employment in a portion of the public service of Canada specified from time to time in Schedule I to the *Public Service Staff Relations Act*.

R.S. 1985, c. 9 (1st Supp.), s. 2; 1993, c. 28, s. 78 (Sched. III, item 89) [not in force at date of publication]; c. 38, s. 89.

123.1 Exclusion from application.—The Governor in Council may by order exclude, in whole or in part, from the application of this Part or any specified provision thereof employment on or in connection with any work or undertaking that is regulated pursuant to the Atomic Energy Control Act.

R.S. 1985, c. 9 (1st Supp.), s. 3.

## Duties of Employers

124. General duty of employer.—Every employer shall ensure that the safety and health at work of every person employed by the employer is protected.

R.S. 1985, c. 9 (1st Supp.), s. 4.

125. Specific duties of employer.—Without restricting the generality of section 124, every employer shall, in respect of every work place controlled by the employer,

- (a) ensure that all permanent and temporary buildings and structures meet the prescribed standards;
- (b) install guards, guard-rails, barricades and fences in accordance with prescribed standards:
- (c) investigate, record and report in the manner and to the authorities as prescribed all accidents, occupational diseases and other hazardous occurrences known to the employer;
- (d) post at a place accessible to every employee and at every place directed by a safety officer,
  - (i) a copy of this Part,
  - (ii) a statement of the employer's general policy concerning the safety and health at work of employees, and
  - (iii) such other printed material related to safety and health as may be directed by a safety officer or as is prescribed;
- (e) keep and maintain in prescribed form and manner prescribed safety and health records:

- (f) provide such first-aid facilities and health services as are prescribed;
- (g) provide prescribed sanitary and personal facilities;
- (h) provide, in accordance with prescribed standards, potable water;
- (i) ensure that the vehicles and mobile equipment used by the employees in the course of their employment meet prescribed safety standards;
- (j) provide every person granted access to the work place by the employer with such safety materials, equipment, devices and clothing as are prescribed;
- (k) ensure that the use, operation and maintenance of
  - (i) every boiler and pressure vessel,
  - (ii) every escalator, elevator and other device for moving passengers or freight,
  - (iii) all equipment for the generation, distribution or use of electricity, and
  - (iv) all gas or oil burning equipment or other heat generating equipment

is in accordance with prescribed standards;

- (1) and (m) [Repealed R.S. 1985, c. 24 (3rd Supp.), s. 4.]
- (n) ensure that the levels of ventilation, lighting, temperature, humidity, sound and vibration are in accordance with prescribed standards;
- (o) comply with such standards as are prescribed relating to fire safety and emergency measures;
- (p) ensure, in the manner prescribed, that employees have safe entry to, exit from and occupancy of the work place;
- (q) provide, in the prescribed manner, each employee with the information, instruction, training and supervision necessary to ensure the safety and health at work of that employee;
- (r) maintain all installed guards, guard-rails, barricades and fences in accordance with prescribed standards;
- (s) ensure that each employee is made aware of every known or foreseeable safety or health hazard in the area where that employee works;
- (t) ensure that the machinery, equipment and tools used by the employees in the course of their employment meet prescribed safety standards and are safe under all conditions of their intended use;
- (u) adopt and implement prescribed safety codes and safety standards;
- (v) ensure that every person granted access to the work place by the employer is familiar with and uses in the prescribed circumstances and manner all prescribed safety materials, equipment, devices and clothing; and
- (w) comply with every oral or written direction given to the employer by a safety officer concerning the safety and health of employees.
- R.S. 1985, c. 9 (1st Supp.), s. 4; c. 24 (3rd Supp.), s. 4.
- 125.1 Further specific duties of employer.—Without restricting the generality of section 124 or limiting the duties of an employer under section 125 but subject to such exceptions as may be prescribed, every employer shall, in respect of every work place controlled by the employer,
  - (a) ensure that concentrations of hazardous substances in the work place are controlled in accordance with prescribed standards;

- (b) ensure that all hazardous substances in the work place are stored and handled in the manner prescribed;
- (c) ensure that all hazardous substances in the work place, other than controlled products, are identified in the manner prescribed;
- (d) subject to the Hazardous Materials Information Review Act, ensure that each controlled product in the work place or each container in the work place in which a controlled product is contained has applied to it a label that discloses prescribed information and has displayed on it, in the manner prescribed, all applicable prescribed hazard symbols; and
- (e) subject to the Hazardous Materials Information Review Act, make available, in the manner prescribed, to each of his employees a material safety data sheet, with respect to each controlled product in the work place, that discloses the following information, namely,
  - (i) where the controlled product is a pure substance, the chemical identity of the controlled product and, where the controlled product is not a pure substance, the chemical identity of any ingredient thereof that is a controlled product and the concentration of that ingredient,
  - (ii) where the controlled product contains an ingredient that is included in the Ingredient Disclosure List and the ingredient is in a concentration that is equal to or greater than the concentration specified in the Ingredient Disclosure List for that ingredient, the chemical identity and concentration of that ingredient,
  - (iii) the chemical identity of any ingredient thereof that the employer believes on reasonable grounds may be harmful to an employee and the concentration of that ingredient,
  - (iv) the chemical identity of any ingredient thereof the toxicological properties of which are not known to the employer and the concentration of that ingredient, and
  - (v) such other information with respect to the controlled product as may be prescribed.

R.S. 1985, c. 24 (3rd Supp.), s. 5.

- 125.2 (1) Employer to provide information in emergency.—An employer shall, in respect of any controlled product in a work place controlled by him, provide, as soon as is practicable in the circumstances, any information referred to in paragraph 125.1(e) that is in the employer's possession to any physician or other prescribed medical professional who requests that information for the purpose of making a medical diagnosis of, or rendering medical treatment to, an employee in an emergency.
- (2) Information to be kept confidential.—Any physician or other prescribed medical professional to whom information is provided by an employer pursuant to subsection (1) shall keep confidential any information specified by the employer as being confidential, except for the purpose for which it is provided.

R.S. 1985, c. 24 (3rd Supp.), s. 5.

125.3 (1) Coal mines.—Every employer of employees employed in a coal mine shall

(a) comply with every condition imposed on the employer pursuant to paragraph 137.2(2)(b) or (3)(a);

- (b) comply with every provision substituted for a provision of the regulations, in respect of the employer, pursuant to paragraph 137.2(3)(b);
- (c) permit inspections and tests to be carried out on behalf of the employees, in any part of the mine and on any machinery or equipment therein, in the prescribed manner and at intervals not greater than the prescribed interval; and
- (d) as a condition of carrying out any activity for which the submission of plans and procedures is prescribed, submit to the Coal Mining Safety Commission for approval, in the form and manner and at the time prescribed, plans and procedures relating to that activity and carry out the activity in conformity with plans and procedures as approved.
- (2) Methods, machinery and equipment.—No employer shall require or permit the use in a coal mine of any mining method, machinery or equipment in respect of which no prescribed safety standards are applicable unless the use thereof has been approved pursuant to paragraph 137.2(2)(a).
- (3) Searches.—Every employer of employees employed in a coal mine shall, at intervals not greater than the prescribed interval, for the purpose of preventing alcohol, articles for use in smoking and drugs, other than drugs exempted by the regulations, from being brought into the mine,
  - (a) require every person entering an underground portion of the mine who is not employed there to submit to a personal search conducted in the prescribed manner; and
  - (b) require a proportion, not less than the prescribed proportion, of employees employed in the underground portions of the mine to submit to personal searches conducted in the prescribed manner.
- (4) **Definition of "coal mine"**.—For the purposes of this section and section 137.2, "coal mine" includes any work place above ground that is used in the operation of the mine and is under the control of the employer of employees employed in the mine. R.S. 1985, c. 26 (4th Supp.), s. 1.

## Duties of Employees

### 126. (1) Safety and health matters.—While at work, every employee shall

- (a) use such safety materials, equipment, devices and clothing as are intended for the employee's protection and furnished to the employee by the employer or as are prescribed;
- (b) follow prescribed procedures with respect to the safety and health of employees;
- (c) take all reasonable and necessary precautions to ensure the safety and health of the employee, the other employees and any person likely to be affected by the employee's acts or omissions;
- (d) comply with all instructions from the employer concerning the safety and health of employees;
- (e) cooperate with any person exercising a duty imposed by this Part or any regulations made thereunder:
- (f) cooperate with the safety and health committee established for the work place where the employee is employed or, if there is no such committee, with the safety and health representative, if any, appointed for that work place;

- (g) report to the employer any thing or circumstance in a work place that is likely to be hazardous to the safety or health of the employee, the other employees or other persons granted access to the work place by the employer;
- (h) report in the manner prescribed every accident or other occurrence arising in the course of or in connection with the employee's work that has caused injury to the employee or to any other person; and
- (i) comply with every oral or written direction of a safety officer concerning the safety and health of employees.
- (2) No relief of employer's duties.—Nothing in subsection (1) relieves an employer from any duty imposed on the employer under this Part.

  R.S. 1985, c. 9 (1st Supp.), s. 4.

## Employment Safety

- 127. (1) Interference at accident scene prohibited.—Subject to subsection (2), where an employee is killed or seriously injured in a work place, no person shall, unless authorized to do so by a safety officer, remove or in any way interfere with or disturb any wreckage, article or thing related to the incident except to the extent necessary to
  - (a) save a life, prevent injury or relieve human suffering in the vicinity;
  - (b) maintain an essential public service; or
  - (c) prevent unnecessary damage to or loss of property.
- (2) Exception.—No authorization referred to in subsection (1) is required where an employee is killed or seriously injured by an accident or incident involving
  - (a) an aircraft, a ship, rolling stock or a commodity pipeline, where the accident or incident is being investigated under the Aeronautics Act, the Canada Shipping Act, the Railway Act or the Canadian Transportation Accident Investigation and Safety Board Act; or
  - (b) a motor vehicle on a public highway.
- R.S. 1985, c. 9 (1st Supp.), s. 4; 1989, c. 3, s. 45.
- 128. (1) Refusal to work if danger.—Subject to this section, where an employee while at work has reasonable cause to believe that
  - (a) the use or operation of a machine or thing constitutes a danger to the employee or to another employee, or
- (b) a condition exists in any place that constitutes a danger to the employee, the employee may refuse to use or operate the machine or thing or to work in that place.
- (2) No refusal permitted in certain dangerous circumstances.—An employee may not pursuant to this section refuse to use or operate a machine or thing or to work in a place where
  - (a) the refusal puts the life, health or safety of another person directly in danger; or
  - (b) the danger referred to in subsection (1) is inherent in the employee's work or is a normal condition of employment.
- (3) Employees on ships and aircraft.—Where an employee on a ship or an aircraft that is in operation has reasonable cause to believe that

- (a) the use or operation of a machine or thing on the ship or aircraft constitutes a danger to the employee or to another employee, or
- (b) a condition exists in a place on the ship or aircraft that constitutes a danger to the employee,

the employee shall forthwith notify the person in charge of the ship or aircraft of the circumstances of the danger and the person in charge shall, as soon as practicable thereafter, having regard to the safe operation of the ship or aircraft, decide whether or not the employee may discontinue the use or operation of the machine or thing or to work in that place and shall inform the employee accordingly.

- (4) No refusal permitted in certain cases.—An employee who, pursuant to subsection (3), is informed that he may not discontinue the use or operation of a machine or thing or to work in a place shall not, while the ship or aircraft on which the employee is employed is in operation, refuse pursuant to this section to operate the machine or thing or to work in that place.
  - (5) When ship or aircraft in operation.—For the purposes of subsections (3) and (4),
  - (a) a ship is in operation from the time it casts off from a wharf in any Canadian or foreign port until it is next secured alongside a wharf in Canada; and
  - (b) an aircraft is in operation from the time it first moves under its own power for the purpose of taking off from any Canadian or foreign place of departure until it comes to rest at the end of its flight to its first destination in Canada.
- (6) **Report to employer.**—Where an employee refuses to use or operate a machine or thing or to work in a place pursuant to subsection (1), or is prevented from acting in accordance with that subsection pursuant to subsection (4), the employee shall forthwith report the circumstances of the matter to his employer and to
  - (a) a member of the safety and health committee, if any, established for the work place affected; or
    - (b) the safety and health representative, if any, appointed for the work place affected.
- (7) Investigation of report.—An employer shall forthwith on receipt of a report under subsection (6) investigate the report in the presence of the employee who made the report and in the presence of
  - (a) at least one member of the safety and health committee, if any, to which the report was made under subsection (6) who does not exercise managerial functions;
  - (b) the safety and health representative, if any; or
  - (c) where no safety and health committee or safety and health representative has been established or appointed for the work place affected, at least one person selected by the employee.
- (8) Continued refusal to work.—Where an employer disputes a report made to the employer by an employee pursuant to subsection (6) or takes steps to make the machine or thing or the place in respect of which the report was made safe, and the employee has reasonable cause to believe that
  - (a) the use or operation of the machine or thing continues to constitute a danger to the employee or to another employee, or
  - (b) a condition continues to exist in the place that constitutes a danger to the employee,

the employee may continue to refuse to use or operate the machine or thing or to work in that place.

R.S. 1985, c. 9 (1st Supp.), s. 4.

- 129. (1) Investigation by safety officer.—Where an employee continues to refuse to use or operate a machine or thing or to work in a place pursuant to subsection 128(8), the employer and the employee shall each forthwith notify a safety officer, and the safety officer shall forthwith, on receipt of either notification, investigate or cause another safety officer to investigate the matter in the presence of the employer and the employee or the employee's representative.
- (2) Decision of safety officer.—A safety officer shall, on completion of an investigation made pursuant to subsection (1), decide whether or not
  - (a) the use or operation of the machine or thing in respect of which the investigation was made constitutes a danger to any employee, or
  - (b) a condition exists in the place in respect of which the investigation was made that constitutes a danger to the employee referred to in subsection (1),

and he shall forthwith notify the employer and the employee of his decision.

- (3) Continued work required in certain cases.—Prior to the investigation and decision of a safety officer under this section, the employer may require that the employee concerned remain at a safe location near the place in respect of which the investigation is being made or assign the employee reasonable alternate work, and shall not assign any other employee to use or operate the machine or thing or to work in that place unless that other employee has been advised of the refusal of the employee concerned.
- (4) Decision of safety officer re danger.—Where a safety officer decides that the use or operation of a machine or thing constitutes a danger to an employee or that a condition exists in a place that constitutes a danger to an employee, the officer shall give such direction under subsection 145(2) as the officer considers appropriate, and an employee may continue to refuse to use or operate the machine or thing or to work in that place until the direction is complied with or until it is varied or rescinded under this Part.
- (5) Reference to Board.—Where a safety officer decides that the use or operation of a machine or thing does not constitute a danger to an employee or that a condition does not exist in a place that constitutes a danger to an employee, an employee is not entitled under section 128 or this section to continue to refuse to use or operate the machine or thing or to work in that place, but the employee may, by notice in writing given within seven days of receiving notice of the decision of a safety officer, require the safety officer to refer his decision to the Board, and thereupon the safety officer shall refer the decision to the Board.

R.S. 1985, c. 9 (1st Supp.), s. 4.

- 130. (1) Inquiry.—Where a decision of a safety officer is referred to the Board pursuant to subsection 129(5), the Board shall, without delay and in a summary way, inquire into the circumstances of the decision and the reasons therefor and may
  - (a) confirm the decision; or
  - (b) give any direction that it considers appropriate in respect of the machine, thing or place in respect of which the decision was made that a safety officer is required or entitled to give under subsection 145(2).
  - (2) Posting notice of danger.—Where the Board gives a direction under subsection

- (1), it shall cause to be affixed to or near the machine, thing or place in respect of which the direction is given a notice in the form approved by the Minister, and no person shall remove the notice unless authorized by a safety officer or the Board.
- (3) Cessation of use.—Where the Board directs, pursuant to subsection (1), that a machine, thing or place not be used until its directions are complied with, the employer shall discontinue the use thereof, and no person shall use such machine, thing or place until the directions are complied with, but nothing in this subsection prevents the doing of anything necessary for the proper compliance therewith.

  R.S. 1985, c. 9 (1st Supp.), s. 4.
- 131. Where collective agreement exists.—The Minister may, on the joint application of the parties to a collective agreement if the Minister is satisfied that the agreement contains provisions that are at least as effective as those under sections 128 to 130 in protecting the employees to whom the agreement relates from danger to their safety or health, exclude the employees from the application of those sections for the period during which the agreement remains in force.

R.S. 1985, c. 9 (1st Supp.), s. 4.

132. Compensation under other laws not precluded.—The fact that an employer or employee has complied with or failed to comply with any of the provisions of this Part shall not be construed as affecting any right of an employee to compensation under any statute relating to compensation for employment injury, or as affecting any liability or obligation of any employer or employee under any such statute.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Employees' Right to Complain

- 133. (1) Complaint to Board.—Where an employee alleges that an employer has taken action against the employee in contravention of paragraph 147(a) because the employee has acted in accordance with section 128 or 129, the employee may, subject to subsection (3), make a complaint in writing to the Board of the alleged contravention.
- (2) Time for making complaint.—A complaint made pursuant to subsection (1) shall be made to the Board not later than ninety days from the date on which the complainant knew, or in the opinion of the Board ought to have known, of the action or circumstances giving rise to the complaint.
- (3) **Restriction.**—An employee may not make a complaint under this section if the employee has failed to comply with subsection 128(6) or 129(1) in relation to the matter that is the subject-matter of the complaint.
- (4) Exclusion of arbitration.—Notwithstanding any law or agreement to the contrary, a complaint referred to in subsection (1) may not be referred by an employee to arbitration.
- (5) Duty and power of Board.—On receipt of a complaint made under subsection (1), the Board may assist the parties to the complaint to settle the complaint and shall, where it decides not to so assist the parties or the complaint is not settled within a period considered by the Board to be reasonable in the circumstances, hear and determine the complaint.
- (6) Burden of proof.—A complaint made pursuant to subsection (1) in respect of an alleged contravention of paragraph 147(a) by an employer is itself evidence that that

contravention actually occurred and, if any party to the complaint proceedings alleges that the contravention did not occur, the burden of proof thereof is on that party. R.S. 1985, c. 9 (1st Supp.), s. 4.

- 134. Board orders.—Where, under subsection 133(5), the Board determines that an employer has contravened paragraph 147(a), the Board may, by order, require the employer to cease contravening the provision and may, where applicable, by order, require the employer to
  - (a) permit any employee who has been affected by the contravention to return to the duties of the employee's employment;
  - (b) reinstate any former employee affected by the contravention;
  - (c) pay to any employee or former employee affected by the contravention compensation not exceeding such sum as, in the opinion of the Board, is equivalent to the remuneration that would, but for the contravention, have been paid by the employer to that employee or former employee; and
  - (d) rescind any disciplinary action taken in respect of and pay compensation to any employee affected by the contravention, not exceeding such sum as, in the opinion of the Board, is equivalent to any financial or other penalty imposed on the employee by the employer.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Safety and Health Committees and Representatives

- 135. (1) Establishment of committee required.—Subject to this section, every employer shall, for each work place controlled by the employer at which twenty or more employees are normally employed, establish a safety and health committee consisting of at least two persons one of whom is an employee or, where the committee consists of more than two persons, at least half of whom are employees who
  - (a) do not exercise managerial functions; and
  - (b) subject to any regulations made under subsection (11), have been selected by the trade union, if any, representing the employees and by any employees not represented by a trade union.
- (2) Exception.—An employer is not required to establish a safety and health committee under subsection (1) for a work place that is on board a ship in respect of employees whose base is the ship.
- (3) Idem.—Where the Minister is satisfied that the nature of work being done by employees at a work place is relatively free from risks to safety and health, the Minister may, by order, on such terms and conditions as are specified therein, exempt the employer from the requirements of subsection (1) in respect of that work place.
- (4) Idem.—Where, pursuant to a collective agreement or any other agreement between an employer and his employees, a committee of persons has been appointed in respect of a work place controlled by an employer and the committee has, in the opinion of a safety officer, a responsibility for matters relating to safety and health in the work place to such an extent that a safety and health committee established under subsection (1) for that work place would not be necessary,
  - (a) the safety officer may, by order, exempt the employer from the requirements of subsection (1) in respect of that work place;

- (b) the committee of persons that has been appointed for the work place has, in addition to any rights, functions, powers, privileges and obligations under the agreement, the same rights, functions, powers, privileges and obligations as a safety and health committee under this Part; and
- (c) the committee of persons so appointed shall, for the purposes of this Part, be deemed to be a safety and health committee established under subsection (1) and all rights and obligations of employers and employees under this Part and the provisions of this Part respecting a safety and health committee apply, with such modifications as the circumstances require, in respect of the committee of persons so appointed.
- (5) Posting of names and work locations.—An employer shall post and keep posted, in a conspicuous place or places where they are likely to come to the attention of the employer's employees, the names and work locations of all the members of the safety and health committee established for the work place controlled by the employer.
  - (6) Powers of committee.—A safety and health committee
  - (a) shall receive, consider and expeditiously dispose of complaints relating to the safety and health of the employees represented by the committee;
  - (b) shall maintain records pertaining to the disposition of complaints relating to the safety and health of the employees represented by the committee;
  - (c) shall cooperate with any occupational health service established to serve the work place;
  - (d) may establish and promote safety and health programs for the education of the employees represented by the committee;
  - (e) shall participate in all inquiries and investigations pertaining to occupational safety and health including such consultations as may be necessary with persons who are professionally or technically qualified to advise the committee on those matters:
  - (f) may develop, establish and maintain programs, measures and procedures for the protection or improvement of the safety and health of employees;
  - (g) shall regularly monitor programs, measures and procedures related to the safety and health of employees;
  - (h) shall ensure that adequate records are kept on work accidents, injuries and health hazards and shall regularly monitor data relating to those accidents, injuries and hazards:
  - (i) shall cooperate with safety officers;
  - (j) may request from an employer such information as the committee considers necessary to identify existing or potential hazards with respect to materials, processes or equipment in the work place; and
  - (k) shall have full access to all government and employer reports relating to the safety and health of the employees represented by the committee but shall not have access to the medical records of any person except with the consent of that person.
- (7) Records.—A safety and health committee shall keep accurate records of all matters that come before it pursuant to subsection (6) and shall keep minutes of its meet-

ings and shall make those minutes and records available to a safety officer on the officer's request.

- (8) Meetings of committee.—A safety and health committee shall meet during regular working hours at least once each month and, where meetings are urgently required as a result of an emergency or other special circumstance, the committee shall meet as required whether or not during regular working hours.
- (9) Payment of wages.—The members of a safety and health committee are entitled to such time from their work as is necessary to attend meetings or to carry out any of the other functions of a member of the committee, and any time spent by a member while carrying out any of the functions of a member of the committee shall, for the purpose of calculating wages owing to that member, be deemed to have been spent at work.
- (10) Limitation of liability.—No member of a safety and health committee is personally liable for anything done or omitted to be done by the member in good faith under the purported authority of this section or any regulations made under this section.
  - (11) Regulations.—The Governor in Council may make regulations
  - (a) specifying the qualifications, terms of office and manner of selection of members of a safety and health committee;
  - (b) specifying the time, place and frequency of regular meetings of a committee;
  - (c) specifying the method of selecting officers of a committee and their terms of office;
  - (d) establishing such procedures for the operation of a committee as the Governor in Council considers advisable;
  - (e) requiring copies of minutes of committee meetings to be provided by and to such persons as the Governor in Council may prescribe; and
  - (f) requiring a safety and health committee to submit an annual report of its activities to a specified person in the prescribed form within the prescribed time.
- (12) Regulation may be general or specific.—Any regulation made pursuant to subsection (11) may be made applicable generally to all safety and health committees, or particularly to one or more committees or classes thereof.
- (13) Committee may establish rules.—Subject to any regulations made pursuant to subsection (11), a safety and health committee may establish its own rules of procedure in respect of the terms of office, not exceeding two years, of its members, the time, place and frequency of regular meetings of the committee, and such procedures for its operation as it considers advisable.
- R.S. 1985, c. 9 (1st Supp.), s. 4; c. 26 (4th Supp.), s. 2.
- 136. (1) Appointment of safety and health representative.—Every employer shall, for each work place controlled by the employer at which five or more employees are normally employed and for which no safety and health committee has been established, appoint the person selected pursuant to subsection (2) as the safety and health representative for that work place.
- (2) Idem.—The employees at a work place referred to in subsection (1) who do not exercise managerial functions shall, or where those employees are represented by a trade union, the trade union shall, in consultation with any employees who are not so

represented and subject to any regulations under subsection (7), select from among those employees a person to be appointed as the safety and health representative of that work place and shall advise the employer in writing of the name of the person so selected.

- (3) Posting of name and work location.—An employer shall post and keep posted, in a conspicuous place or places where they are likely to come to the attention of the employer's employees, the name and work location of the safety and health representative appointed for the work place controlled by the employer.
  - (4) Powers of representative.—A safety and health representative
  - (a) shall receive, consider and expeditiously dispose of complaints relating to the safety and health of the employees represented by the representative;
  - (b) shall participate in all inquiries and investigations pertaining to occupational safety and health, including such consultations as may be necessary with persons who are professionally or technically qualified to advise the representative on those matters;
  - (c) shall regularly monitor programs, measures and procedures related to the safety and health of employees;
  - (d) shall ensure that adequate records are kept on work accidents, injuries and health hazards and shall regularly monitor data relating to those accidents, injuries and hazards;
  - (e) may request from an employer such information as the representative considers necessary to identify existing or potential hazards with respect to materials, processes or equipment in the work place; and
  - (f) shall have full access to all government and employer reports relating to the safety and health of the employees represented by the representative but shall not have access to the medical records of any person except with the consent of that person.
- (5) Payment of wages.—A safety and health representative is entitled to such time from the representative's work as is necessary to carry out the functions of a representative and any time spent by the representative while carrying out any of those functions shall, for the purpose of calculating wages owing to the representative, be deemed to have been spent at work.
- (6) Limitation of liability.—No safety and health representative is personally liable for anything done or omitted to be done by the representative in good faith under the purported authority of this section.
- (7) **Regulations.**—The Governor in Council may make regulations specifying the qualifications, term of office and manner of selection of a safety and health representative.
- R.S. 1985, c. 9 (1st Supp.), s. 4.
- 137. Committees or representatives for certain work places.—Notwithstanding sections 135 and 136, where an employer controls more than one work place referred to in section 135 or 136 or the size or nature of the operations of the employer or the work place precludes the effective functioning of a single safety and health committee or safety and health representative, as the case may be, for those work places, the employer shall, subject to the approval of or in accordance with the direction of a safety officer, establish or appoint in accordance with section 135 or 136, as the case may require, a safety

and health committee or safety and health representative for such of those work places as are specified in the approval or direction.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Coal Mining Safety Commission

- 137.1 (1) Establishment of commission.—There is hereby established a Coal Mining Safety Commission, in this section referred to as the "Commission", consisting of not more than five members to be appointed by the Minister to hold office during good behaviour.
- (2) Members of Commission.—One member of the Commission shall be designated chairman of the Commission by the Minister and the others shall be equally representative of non-supervisory employees employed in coal mines and of the employers of those employees.
- (3) Selection and tenure.—The manner of selection of the members of the Commission, other than the chairman, and the term of office of the members of the Commission shall be such as may be prescribed.
- (4) Quorum.—A quorum of the Commission consists of the chairman, one member representative of employees and one member representative of employers.
- (5) Safety officers ineligible.—No safety officer is eligible to be appointed to the Commission or to be designated for the purposes of subsection 137.2(1) or (2).
- (6) Remuneration.—The members of the Commission shall be paid such remuneration as may be fixed by the Governor in Council and, subject to the approval of the Treasury Board, such reasonable travel and living expenses as are incurred by them while carrying out their functions away from their ordinary place of residence.
- (7) By-laws.—The Commission may, subject to the approval of the Minister, make by-laws for the conduct of its activities.
- (8) Staff and other assistance.—The Minister may, at the request of the Commission, make available to the Commission such staff and other assistance as are necessary for the proper conduct of its activities.
- (9) Annual report.—The Commission shall, within sixty days following the end of each calendar year, submit a report to the Minister of its activities during the year.
- (10) Immunity.—No member of the Commission and no person designated by the Commission pursuant to subsection 137.2(1) or (2) is personally liable for anything done or omitted to be done in good faith under section 137.2.

  R.S. 1985, c. 26 (4th Supp.), s. 3.
- 137.2 (1) Approval of plans, procedures.—The Commission or a person designated by the Commission for the purposes of this subsection may approve in writing, with or without modification, plans or procedures submitted in accordance with paragraph 125.3(1)(d).
- (2) Approval of methods, machinery, equipment.—On the application of an employer, the Commission or a person designated by the Commission for the purposes of this subsection may, where, in the opinion of the Commission or that person, protection of the safety and health of employees would not thereby be diminished,
  - (a) approve in writing the use by the employer in coal mines of mining methods,

- machinery or equipment in respect of which no prescribed safety standards are applicable; or
- (b) approve in writing, notwithstanding anything in this Part, the use by the employer in coal mines, for a specified time and subject to specified conditions, of any mining method, machinery or equipment that does not meet prescribed safety standards applicable in respect of it.
- (3) Exemptions and substitutions.—On the application of an employer, the Commission may, where in its opinion protection of the safety and health of employees would not thereby be diminished, by order,
  - (a) exempt the employer from compliance with any provision of the regulations in the operation of coal mines controlled by the employer, subject to any conditions contained in the order; or
  - (b) substitute for any provision of the regulations, so far as it applies to coal mines controlled by the employer, another provision having substantially the same purpose and effect.
- (4) Recommendations for amendments.—The Commission may make recommendations to the Minister for amending or revoking any provision of the regulations applicable to coal mines or for adding any provisions thereto.

  R.S. 1985, c. 26 (4th Supp.), s. 3.

#### Administration

- 138. (1) Special committees.—The Minister may appoint committees of persons to assist or advise the Minister on any matter that the Minister considers advisable concerning occupational safety and health related to employment to which this Part applies.
- (2) Inquiries.—The Minister may cause an inquiry to be made into and concerning occupational safety and health in any employment to which this Part applies and may appoint one or more persons to hold the inquiry.
- (3) **Powers on an inquiry.**—A person appointed pursuant to subsection (2) has all the powers of a person appointed as a commissioner under Part I of the *Inquiries Act*.
- (4) Research.—The Minister may undertake research into the cause of and the means of preventing employment injury and occupational illness and may, where the Minister deems it appropriate, undertake such research in cooperation with any department or agency of the Government of Canada or with any or all provinces or with any organization undertaking similar research.
- (5) Publication of information.—The Minister may publish the results of any research undertaken pursuant to subsection (4) and compile, prepare and disseminate data or information bearing on safety or health of employees obtained from that research or otherwise.
- (6) Occupational safety and health programs.—The Minister may undertake programs to reduce or prevent employment injury and occupational illness and may, where the Minister deems it appropriate, undertake those programs in cooperation with any department or agency of the Government of Canada or with any or all provinces or any organization undertaking similar programs.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Advisory Council on Occupational Safety and Health

- 139. (1) Establishment of council.—There is hereby established a council to be called the Advisory Council on Occupational Safety and Health composed of not more than fourteen members appointed by the Governor in Council to hold office during pleasure.
- (2) Membership.—The membership of the Advisory Council shall consist of persons equally representative of management and labour and not more than two additional persons who are knowledgeable or concerned about occupational safety and health matters.
- (3) Chairman and vice-chairman.—The Governor in Council shall designate one of the members of the Advisory Council to be chairman and one to be vice-chairman.
- (4) Remuneration and expenses.—The members of the Advisory Council shall be paid such remuneration as may be fixed by the Governor in Council and are entitled, within such limits as may be established by the Treasury Board, to be paid such reasonable travel and living expenses as they incur in the course of their functions under this Act while absent from their ordinary places of residence.
- (5) By-laws.—The Advisory Council may, subject to the approval of the Minister, make by-laws for the management of its internal affairs and generally for the conduct of its activities.
- (6) Council to advise and make recommendations and reports.—The Advisory Council shall
  - (a) provide advice to the Minister on matters that have been brought to its attention or referred to it concerning occupational safety and health related to employment to which this Part applies;
  - (b) make recommendations to the Minister concerning the administration of this Part; and
  - (c) annually report to the Minister on the activities of the Advisory Council during the year for which the report is made.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Safety Officers and Safety Services

- 140. (1) Safety officers.—The Minister may designate any person as a regional safety officer or as a safety officer for the purpose of this Part.
- (2) Agreements respecting use of provincial employees as safety officers.—The Minister may, with the approval of the Governor in Council, enter into an agreement with any province or any provincial body specifying the terms and conditions under which a person employed by that province or provincial body may act as a safety officer for the purposes of this Part and, where such an agreement has been entered into, a person so employed and referred to in the agreement shall be deemed to be designated as a safety officer under subsection (1).

R.S. 1985, c. 9 (1st Supp.), s. 4.

- 141. (1) Powers of safety officer.—A safety officer may, in the performance of the officer's duties and at any reasonable time, enter any work place controlled by an employer and, in respect of any work place, may
  - (a) conduct examinations, tests, inquiries and inspections or direct the employer to conduct them;

- (b) take or remove for analysis, samples of any material or substance or any biological, chemical or physical agent;
- (c) be accompanied and assisted by such persons and bring with him such equipment as the safety officer deems necessary to carry out his duties;
- (d) take photographs and make sketches;
- (e) direct the employer to ensure that any place or thing specified by the safety officer not be disturbed for a reasonable period of time pending an examination, test, inquiry or inspection in relation thereto;
- (f) direct the employer to produce documents and information relating to the safety and health of his employees or the safety of the work place and to permit the safety officer to examine and make copies of or extracts from those documents and that information; and
- (g) direct the employer to make or provide statements, in such form and manner as the safety officer may specify, respecting working conditions and material and equipment that affect the safety or health of employees.
- (2) Certificate of authority.—The Minister shall furnish every safety officer with a certificate of the officer's authority and on entering any work place a safety officer shall, if so required, produce the certificate to the person in charge of that work place.

  R.S. 1985, c. 9 (1st Supp.), s. 4.
- 142. Duty to assist safety officer.—The person in charge of any work place and every person employed at, or in connection with, that work place shall give a safety officer all reasonable assistance to enable the officer to carry out his duties under this Part. R.S. 1985, c. 9 (1st Supp.), s. 4.
- 143. Obstruction and false statements.—No person shall obstruct or hinder, or make a false or misleading statement either orally or in writing to, a safety officer engaged in carrying out his duties under this Part.
- R.S. 1985, c. 9 (1st Supp.), s. 4.
- 144. (1) Evidence in civil suits precluded.—No safety officer or person who, as a member of a safety and health committee or as a safety and health representative, has assisted the safety officer in carrying out the officer's duties under this Part shall be required to give testimony in any civil suit with regard to information obtained by him in the discharge of his duties except with the written permission of the Minister.
- (2) Information confidential.—Subject to subsection (2.1), no safety officer who is admitted to any work place pursuant to the powers conferred on a safety officer by section 141 or person accompanying a safety officer therein shall disclose to any person any information obtained by him therein with regard to any secret process or trade secret, except for the purposes of this Part or as required by law.
- (2.1) Idem.—All information that, pursuant to the Hazardous Materials information Review Act, an employer is exempt from disclosing under paragraph 125.1(d) or (e) or under paragraph 13(a) or (b) or 14(a) or (b) of the Hazardous Products Act and that is obtained, in a work place controlled by the employer, by a safety officer who is admitted to the work place, pursuant to the powers conferred by section 141 on a safety officer, or by a person accompanying a safety officer therein is privileged and, notwithstanding the Access to Information Act or any other Act or law, shall not be disclosed to any other person except for the purposes of this Part.

- (3) Information not to be published.—No person shall, except for the purposes of this Part or for the purposes of a prosecution under this Part, publish or disclose the results of any analysis, examination, testing, inquiry or sampling made or taken by or at the request of a safety officer pursuant to section 141.
- (4) Confidential communication.—No person to whom information obtained pursuant to section 141 is communicated in confidence shall divulge the name of the informant to any person except for the purposes of this Part or is competent or compellable to divulge the name of the informant before any court or other tribunal.
- (5) Safety officer not liable.—A safety officer is not personally liable for anything done or omitted to be done by the officer in good faith under the authority or purported authority of this Part.

R.S. 1985, c. 9 (1st Supp.), s. 4; c. 24 (3rd Supp.), s. 6.

# Special Safety Measures

- 145. (1) Direction to terminate contraventions.—Where a safety officer is of the opinion that any provision of this Part is being contravened, the officer may direct the employer or employee concerned to terminate the contravention within such time as the officer may specify and the officer shall, if requested by the employer or employee concerned, confirm the direction in writing if the direction was given orally.
- (2) **Dangerous situations.**—Where a safety officer considers that the use or operation of a machine or thing or a condition in any place constitutes a danger to an employee while at work,
  - (a) the safety officer shall notify the employer of the danger and issue directions in writing to the employer directing the employer immediately or within such period of time as the officer specifies
    - (i) to take measures for guarding the source of danger, or
    - (ii) to protect any person from the danger; and
  - (b) the safety officer may, if the officer considers that the danger cannot otherwise be guarded or protected against immediately, issue a direction in writing to the employer directing that the place, machine or thing in respect of which the direction is made shall not be used or operated until the officer's directions are complied with, but nothing in this paragraph prevents the doing of anything necessary for the proper compliance with the direction.
- (3) Posting notice of danger.—Where a safety officer issues a direction under paragraph (2)(b), the officer shall affix to or near the place, machine or thing in respect of which the direction is made, a notice in such form and containing such information as the Minister may specify, and no person shall remove the notice unless authorized by a safety officer.
- (4) Cessation of use.—Where a safety officer issues a direction under paragraph (2)(b) in respect of any place, machine or thing and no person shall use or operate it until the measures directed by the officer have been taken.
- (5) Copies of directions and reports to be furnished.—Where a safety officer issues a direction in writing under subsection (1) or (2) or makes a report in writing to an employer on any material under this Part, the employer shall forthwith

- (a) cause a copy or copies of the direction or report to be posted in such manner as the safety officer may specify; and
- (b) give a copy of the direction or report to the safety and health committee, if any, for the work place affected or the safety and health representative, if any, for that work place.
- (6) Idem.—Where a safety officer issues a direction in writing under subsection (1) or (2) or makes a report referred to in subsection (5) in respect of an investigation made by the officer pursuant to a complaint, the officer shall forthwith give a copy of the direction or report to each person, if any, whose complaint led to the investigation. R.S. 1985, c. 9 (1st Supp.), s. 4.
- 146. (1) Review of direction.—Any employer, employee or trade union that considers himself or itself aggrieved by any direction issued by a safety officer under this Part may, within fourteen days of the date of the direction, request that the direction be reviewed by a regional safety officer for the region in which the place, machine or thing in respect of which the direction was issued is situated.
- (2) Request may be required to be in writing.—The regional safety officer may require that oral request for a review under subsection (1) be made as well in writing.
- (3) Inquiry.—The regional safety officer shall in a summary way inquire into the circumstances of the direction to be reviewed and the need therefor and may vary, rescind or confirm the direction and thereupon shall in writing notify the employee, employer or trade union concerned of the decision taken.
- (4) Direction not stayed.—A request for a review of a direction under this section shall not operate as a stay of the direction.
- (5) Where subsection (1) does not apply.—Subsection (1) does not apply in respect of a direction of a safety officer that is based on a decision of the officer that has been referred to the Board pursuant to subsection 129(5).

# R.S. 1985, c. 9 (1st Supp.), s. 4.

# 147. General prohibition re employer.—No employer shall

- (a) dismiss, suspend, lay off or demote an employee or impose any financial or other penalty on an employee or refuse to pay the employee remuneration in respect of any period of time that the employee would, but for the exercise of his rights under this Part, have worked or take any disciplinary action against or threaten to take any such action against an employee because that employee
  - (i) has testified or is about to testify in any proceeding taken or inquiry held under this Part,
  - (ii) has provided information to a person engaged in the performance of duties under this Part regarding the conditions of work affecting the safety or health of that employee or any of his fellow employees, or
  - (iii) has acted in accordance with this Part or has sought the enforcement of any of the provisions of this Part; or
- (b) fail or neglect to provide
  - (i) a safety and health committee with any information requested by it pursuant to paragraph 135(6)(j), or
  - (ii) a safety and health representative with any information requested by the representative pursuant to paragraph 136(4)(e).

#### R.S. 1985, c. 9 (1st Supp.), s. 4.

# Offences and Punishment

- 148. (1) General offence.—Subject to this section, every person who contravenes any provision of this Part is guilty of an offence and liable on summary conviction to a fine not exceeding fifteen thousand dollars.
- (2) Specific offences.—Every person who contravenes paragraph 125(w) or 126(1)(i) is guilty of an offence and liable on summary conviction to a fine not exceeding twenty-five thousand dollars.
  - (3) Idem.—Every person who contravenes
  - (a) paragraph 125(d), (e) or (g) or 126(1)(e), (f) or (h), or
  - (b) subsection 135(5), 136(3) or 145(5)

is guilty of an offence and liable on summary conviction to a fine not exceeding five thousand dollars.

- (3.1) **Idem.**—Every person who contravenes paragraph 125.1(c), (d) or (e) or subsection 125.2(1) or (2) or 144(2.1) is guilty of an offence and liable
  - (a) on summary conviction, to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding six months or to both; or
  - (b) on conviction on indictment, to a fine not exceeding one million dollars or to imprisonment for a term not exceeding two years or to both.
- (4) Where death or injury.—Every person who contravenes any provision of this Part the direct result of which is the death of or serious injury to an employee is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred thousand dollars.
- (5) Risk of death or injury.—Every person who wilfully contravenes any provision of this Part knowing that the contravention is likely to cause the death of or serious injury to an employee is guilty of an offence and liable
  - (a) on summary conviction, to a fine not exceeding twenty-five thousand dollars; or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years.
  - (6) Defence.—On a prosecution of a person for a contravention of subsection (4) or
  - (a) paragraph 125(q), (r), (s), (t), (u), (v) or (w),
  - (b) paragraph 126(1)(c), (d), (e), (f), (g), (h) or (i),
  - (c) paragraph 147(b),
  - (d) subsection 125.2(1), 125.2(2), 127(1), 135(1), 136(1), 144(2), 144(2.1), 144(3), 144(4) or 155(1), or
  - (e) section 124, 125.1, 142 or 143,

it is a defence for the person to prove that the person exercised due care and diligence to avoid the contravention.

(7) Standards, etc., deemed to be prescribed.—For the purposes of this section, where regulations are made under subsection 157(1.1) in relation to safety or health matters referred to in a paragraph of sections 125 to 126 by which a standard or other

thing is to be prescribed, that standard or other thing shall be deemed to be prescribed within the meaning of that paragraph.

- R.S. 1985, c. 9 (1st Supp.), s. 4; c. 24 (3rd Supp.), s. 7; c. 26 (4th Supp.), s. 4; 1993, c. 42, s. 10(2).
- 149. (1) Minister consent required.—No proceeding in respect of an offence under this Part shall be instituted except with the consent of the Minister.
- (2) Officer, etc., of corporation.—Where a corporation commits an offence under this Part, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence and is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted.
- (3) Evidence of direction.—On any prosecution for an offence under this Part, a copy of a direction purporting to have been made under this Part and purporting to have been signed by the person authorized under this Part to make the direction is evidence of the direction without proof of the signature or authority of the person by whom it purports to be signed.
- (4) Limitation period.—Proceedings in respect of an offence under this Part may be instituted at any time within but not later than one year after the time when the subject-matter of the proceedings arose.

R.S. 1985, c. 9 (1st Supp.), s. 4.

150. Venue.—A complaint or information in respect of an offence under this Part may be heard, tried and determined by a magistrate or justice if the accused is resident or carrying on business within the territorial jurisdiction of the magistrate or justice, notwithstanding that the matter of the complaint or information did not arise in that territorial jurisdiction.

R.S. 1985, c. 9 (1st Supp.), s. 4.

151. Information.—In any proceedings in respect of an offence under this Part, an information may include more than one offence committed by the same person and all those offences may be tried concurrently and one conviction for any or all such offences may be made.

R.S. 1985, c. 9 (1st Supp.), s. 4.

152. Injunction proceedings.—The Minister may apply or cause an application to be made to a judge of a superior court or the Federal Court-Trial Division for an order enjoining any person from contravening a provision of this Part, whether or not a prosecution has been instituted for an offence under this Part, or enjoining any person from continuing any act or default for which the person was convicted of an offence under this Part.

R.S. 1985, c. 9 (1st Supp.), s. 4.

153. Injunction.—The judge of a court to whom an application under section 152 is made may, in his discretion, make the order applied for under that section and the order may be entered and enforced in the same manner as any other order or judgment of that court.

R.S. 1985, c. 9 (1st Supp.), s. 4.

154. (1) Imprisonment precluded in certain cases.—Where a person is convicted of an offence under this Part on proceedings by way of summary conviction and the only punishment provided for the offence under this Part is a fine, no imprisonment may be

imposed as punishment for the offence or in default of payment of any fine imposed as punishment.

(2) Recovery of fines.—Where a person is convicted of an offence under this Part and the fine that is imposed is not paid when required, the prosecutor may, by filing the conviction, enter as a judgment the amount of the fine and costs, if any, in a superior court of the province in which the trial was held, and the judgment is enforceable against the person in the same manner as if it were a judgment rendered against the person in that court in civil proceedings.

R.S. 1985, c. 9 (1st Supp.), s. 4; c. 24 (3rd Supp.), s. 8.

# Providing of Information

- 155. (1) Notice to provide information.—Where a person is required to provide information for the purposes of this Part, the Minister may require the information to be provided by a notice to that effect served personally or sent by registered mail addressed to the latest known address of the person, and the person shall comply with the notice within such reasonable time as is specified therein.
- (2) Proof of failure to provide information.—A certificate purporting to be signed by the Minister or by a person authorized by the Minister,
  - (a) certifying that a notice was sent by registered mail to the person to whom it was addressed, accompanied by an identified post office certificate of the registration and a true copy of the notice, and
  - (b) certifying that the information has not been provided as requested in the notice sent by the Minister,

is evidence of the facts set out therein without proof of the signature or official character of the person by whom the certificate purports to be signed.

R.S. 1985, c. 9 (1st Supp.), s. 4.

# Powers of the Canada Labour Relations Board

- 156. (1) Reference or complaint to Board.—Notwithstanding subsection 14(1), any member of the Board may dispose of any reference or complaint made to the Board under this Part and, in relation to any reference or complaint so made, any member
  - (a) has all the powers, rights and privileges that are conferred on the Board by this Act other than the power to make regulations under section 15; and
  - (b) is subject to all the obligations and limitations that are imposed on the Board by this Act.
- (2) Application of Part I provisions.—The provisions of Part I respecting orders and decisions of and proceedings before the Board under that Part apply in respect of all orders and decisions of and proceedings before the Board or any member thereof under this Part.

R.S. 1985, c. 9 (1st Supp.), s. 4.

#### Regulations

- 157. (1) Regulations.—Subject to this section, the Governor in Council may make regulations
  - (a) prescribing anything that by this Part is to be prescribed; and

- (b) respecting such other matters or things as are necessary to carry out the provisions of this Part.
- (1.1) **Idem.**—Where the Governor in Council is of the opinion that a regulation cannot appropriately be made by prescribing a standard or other thing that by a paragraph of sections 125 to 126 is to be prescribed, the Governor in Council may make regulations in relation to the safety and health matters referred to in that paragraph in such manner as the Governor in Council considers appropriate in the circumstances, whether or not the opinion of the Governor in Council is indicated at the time the regulations are made.
  - (2) and (2.1) [Repealed 1993, c. 42, s. 11(1).]
- (3) Ministerial recommendations.—Regulations of the Governor in Council under subsection (1) or (1.1) in respect of occupational safety and health of employees employed
  - (a) on ships, trains or aircraft, while in operation, shall be made on the recommendation of the Minister and the Minister of Transport; or
  - (b) on or in connection with exploration or drilling for or the production, conservation, processing or transportation of oil or gas in frontier lands, as defined in the Canada Petroleum Resources Act, shall be made on the recommendation of
    - (i) the Minister and the Minister of Indian Affairs and Northern Development, and
    - (ii) the Minister of Natural Resources, taking into consideration any recommendations made by the National Energy Board in relation to the regulations.
- (4) Regulations general or specific.—Regulations made under this section may be made applicable to all employment to which this Part applies, to one or more classes of employment to which this Part applies or to such employment in one or more work places.
- (5) Incorporation of standards.—Regulations made under this section incorporating a standard by reference may incorporate the standard as enacted or adopted at a certain date, as amended to a certain date or as amended from time to time.
- (6) Compliance with standards.—Regulations made under this section that prescribe or incorporate a standard but that require the standard to be complied with only to the extent that compliance is practicable or reasonably practicable in circumstances governed by the standard may require the employer to report to a safety officer the reason that full compliance is not practicable or reasonably practicable in particular circumstances.

R.S. 1985, c. 9 (1st Supp.), s. 4; c. 26 (4th Supp.), s. 5; 1993, c. 42, s. 11(1), (2); 1994, c. 10, s. 29; 1994, c. 41, s. 37(1)(p).

158. to 165. [Repealed R.S. 1985, c. 9 (1st Supp.), s. 4.]

#### PART III

STANDARD HOURS, WAGES, VACATIONS AND HOLIDAYS

Interpretation

166. Definitions.—In this Part,

- "collective agreement" means an agreement in writing containing terms or conditions of employment of employees, including provisions with reference to rates of pay, hours of work and settlement by a third party of disagreements arising in the application of the agreement, between
  - (a) an employer or an employers' organization acting on behalf of an employer, and
  - (b) a trade union acting on behalf of the employees in collective bargaining or as a party to an agreement with the employer or employers' organization;
- "day" means any period of twenty-four consecutive hours;
- "employer" means any person who employs one or more employees;
- "general holiday" means New Year's Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day and Boxing Day and includes any day substituted for any such holiday pursuant to section 195;
- "industrial establishment" means any federal work, undertaking or business and includes such branch, section or other division of a federal work, undertaking or business as is designated as an industrial establishment by regulations made under paragraph 264(b);
- "inspector" means any person designated as an inspector under section 249;
- "order" means any order of the Minister made pursuant to this Part or the regulations;
- "overtime" means hours of work in excess of standard hours of work;
- "qualified medical practitioner" means a person who is entitled to practise medicine under the laws of a province;
- "regional director" means the director of a regional office of the Department of Labour or the director's designated representative;
- "standard hours of work" means the hours of work established pursuant to section 169 or 170 or in any regulations made pursuant to section 175;
- "trade union" means any organization of employees formed for purposes that include the regulation of relations between employers and employees;
- "wages" includes every form of remuneration for work performed but does not include tips and other gratuities;
- "week" means, in relation to Division I, the period between midnight on Saturday and midnight on the immediately following Saturday.

1993, c. 42, s. 12.

# Application

# 167. (1) Application of Part.—This Part applies

- (a) to employment in or in connection with the operation of any federal work, undertaking or business, other than a work, undertaking or business of a local or private nature, in the Yukon Territory or the Northwest Territories;
- (a) to employment in or in connection with the operation of any federal work, undertaking or business, other than a work, undertaking or business of a local or private nature, in the Yukon Territory, the Northwest Territories or Nunavut;
- (b) to and in respect of employees who are employed in or in connection with any federal work, undertaking or business described in paragraph (a);

- (c) to and in respect of any employers of the employees described in paragraph (b);
- (d) to and in respect of any corporation established to perform any function or duty on behalf of the Government of Canada other than a department as defined in the Financial Administration Act; and
- (e) to or in respect of any Canadian carrier, as defined in section 2 of the Telecommunications Act, that is an agent of Her Majesty in right of a province.
- (2) Non-application of Division I to certain employees.—Division I does not apply to or in respect of employees who
  - (a) are managers or superintendents or exercise management functions; or
  - (b) are members of such professions as may be designated by regulation as professions to which Division I does not apply.
- (3) Non-application of Division XIV to managers.—Division XIV does not apply to or in respect of employees who are managers.
- R.S. 1985, c. 9 (1st Supp.), s. 5; 1993, c. 28, s. 78 (Sched. III, item 90) [not in force at date of publication]; c. 38, s. 90.
- 168. (1) Saving more favourable benefits.—This Part and all regulations made under this Part apply notwithstanding any other law or any custom, contract or arrangement, but nothing in this Part shall be construed as affecting any rights or benefits of an employee under any law, custom, contract or arrangement that are more favourable to the employee than his rights or benefits under this Part.
- (1.1) Where collective agreement applies exclusively.—Divisions II, IV, V and VIII do not apply to an employer and employees who are parties to a collective agreement that confers on employees rights and benefits at least as favourable as those conferred by those respective Divisions in respect of length of leave, rates of pay and qualifying periods for benefits, and, in respect of employees to whom the third party settlement provisions of such a collective agreement apply, the settlement of disagreements relating to those matters is governed exclusively by the collective agreement.
- (2) Sunday.—Nothing in this Part authorizes the doing of any work on Sunday that is prohibited by law. 1993, c. 42, s. 13.

#### DIVISION I

#### Hours of Work

- 169. (1) Standard hours of work.—Except as otherwise provided by or under this Division
  - (a) the standard hours of work of an employee shall not exceed eight hours in a day and forty hours in a week; and
  - (b) no employer shall cause or permit an employee to work longer hours than eight hours in any day or forty hours in any week.
- (2) Averaging.—Where the nature of the work in an industrial establishment necessitates irregular distribution of the hours of work of an employee, the hours of work in a day and the hours of work in a week may be calculated, in such manner and in such circumstances as may be prescribed by the regulations, as an average for a period of two or more weeks.

- (2.1) **Duration of averaging.**—The averaged hours of work calculated pursuant to subsection (2) remain in effect
  - (a) where the averaging of hours of work is agreed to in writing by an employer and a trade union, for the duration of that agreement or for such shorter period as is agreed to by the parties; or
  - (b) where the averaging of hours of work is not agreed to in writing by an employer and a trade union, for no longer than three years.
- (3) General holidays in week.—In a week in which one or more general holidays occur that under Division V entitle an employee to holidays with pay in that week, the hours of work of the employee in that week shall be reduced by the standard hours of work for each general holiday in that week and, for the purposes of this subsection, in calculating the time worked by an employee in any such week, no account shall be taken of any time worked by the employee on the holidays or of any time during which the employee was at the disposal of his employer during the holidays.

  1993, c. 42, s. 14(2), (3).
- 170. (1) Modified work schedule.—An employer may, in respect of employees subject to a collective agreement, establish, modify or cancel a work schedule under which the hours exceed the standard hours of work set out in paragraph 169(1)(a) if
  - (a) the average hours of work for a period of two or more weeks does not exceed forty hours a week; and
  - (b) the schedule, or its modification or cancellation, is agreed to in writing by the employer and the trade union.
- (2) Idem.—Subject to subsection (3), an employer may, in respect of employees not subject to a collective agreement, establish, modify or cancel a work schedule under which the hours exceed the standard hours of work set out in paragraph 169(1)(a) if
  - (a) the average hours of work for a period of two or more weeks does not exceed forty hours a week; and
  - (b) the schedule, or its modification or cancellation, has been approved by at least seventy per cent of the affected employees.
- (3) Posting of notice.—Where a work schedule is to be established, modified or cancelled pursuant to subsection (2), the employer shall post a notice of the new schedule, or of its modification or cancellation, in readily accessible places where it is likely to be seen by the affected employees, for at least thirty days before the new schedule or its modification or cancellation takes effect.
- 1993, c. 42, s. 15(1), (2).
- 171. (1) Maximum hours of work.—An employee may be employed in excess of the standard hours of work but, subject to sections 172, 176 and 177, and to any regulations made pursuant to section 175, the total hours that may be worked by any employee in any week shall not exceed forty-eight hours in a week or such fewer total number of hours as may be prescribed by the regulations as maximum working hours in the industrial establishment in or in connection with the operation of which the employee is employed.
- (2) Averaging.—Subsection 169(2) applies in the computation of the maximum hours of work in a week prescribed under this section.
  - 172. (1) Maximum hours of work.—An employer may, in respect of employees

subject to a collective agreement, establish, modify or cancel a work schedule under which the hours exceed the maximum set out in section 171 or in regulations made under section 175 if

- (a) the average hours of work for a period of two or more weeks does not exceed forty-eight hours a week; and
- (b) the schedule, or its modification or cancellation, is agreed to in writing by the employer and the trade union.
- (2) Idem.—Subject to subsection (3), an employer may, in respect of employees not subject to a collective agreement, establish, modify or cancel a work schedule under which the hours exceed the maximum set out in section 171 or in regulations made under section 175 if
  - (a) the average hours of work for a period of two or more weeks does not exceed forty-eight hours a week; and
  - (b) the schedule, or its modification or cancellation, has been approved by at least seventy per cent of the affected employees.
- (3) Posting of notice.—Where a work schedule is to be established, modified or cancelled pursuant to subsection (2), the employer shall post a notice of the new schedule, or of its modification or cancellation, in readily accessible places where it is likely to be seen by the affected employees, for at least thirty days before the new schedule or its modification or cancellation takes effect.

  1993, c. 42, s. 16(1), (2).
- 172.1 (1) Vote.—Where a work schedule is established, modified or cancelled pursuant to subsection 170(2) or 172(2), any affected employee may, within ninety days after the new schedule or its modification or cancellation takes effect, request an inspector to conduct a vote to determine whether seventy per cent of the affected employees approve the new schedule or its modification or cancellation.
- (2) **Duty of inspector.**—Where a request has been made under subsection (1), the inspector shall conduct a secret vote to determine the percentage of the affected employees that approves the new schedule or the modification or cancellation.
- (3) Confidentiality.—A request made under subsection (1), the ballots and any other documents relating to the vote are confidential and shall not be given to the employer.
- (4) Counting of ballots.—The inspector shall count the ballots in the presence of a representative chosen by the affected employees and a representative chosen by the employer.
- (5) Communication of result of vote.—The inspector shall report the result of the vote to the regional director, who shall then inform the employer, by written notice, of the result.
- (6) Effect of non-approval.—Where the result of the vote indicates that less than seventy per cent of the affected employees approve the new schedule or its modification or cancellation, the employer shall comply with the result of the vote within thirty days after being informed of that result by the regional director.
- (7) Regulations.—The Governor in Council may make regulations respecting the conduct of votes under this section.
  - (8) Statutory Instruments Act not applicable.—The Statutory Instruments Act does

not apply in respect of the written notice given by the regional director to the employer pursuant to subsection (5).

1993, c. 42, s. 16(1), (2).

- 172.2 (1) Duration.—A work schedule that is established or modified under subsection 170(1) or 172(1) remains in effect for the duration of the written agreement between the employer and the trade union.
- (2) Idem.—A work schedule that is established or modified under subsection 170(2) or 172(2) remains in effect for three years or for such shorter period as is agreed to by the parties.

1993, c. 42, s. 16(1), (2).

- 173. Scheduling hours of work.—Except as may be otherwise prescribed by the regulations, hours of work in a week shall be so scheduled and actually worked that each employee has at least one full day of rest in the week, and, wherever practicable, Sunday shall be the normal day of rest in the week.
- 174. Overtime pay.—When an employee is required or permitted to work in excess of the standard hours of work, the employee shall, subject to any regulations made pursuant to section 175, be paid for the overtime at a rate of wages not less than one and one-half times his regular rate of wages.
- 175. (1) Regulations for the purpose of this Division.—The Governor in Council may make regulations
  - (a) modifying the provisions of sections 169 and 171 for the purpose of the application of this Division to classes of employees who are employed in or in connection with the operation of any industrial establishment where, in the opinion of the Governor in Council, the application of those sections without modification
    - (i) would be or is unduly prejudicial to the interests of the employees in those classes, or
    - (ii) would be or is seriously detrimental to the operation of the industrial establishment;
  - (b) exempting any class of employees from the application of any one or more of sections 169, 171 and 174 where the Governor in Council is satisfied that those sections cannot reasonably be applied to that class of employees;
  - (c) providing that section 174 does not apply in circumstances where work practices specified in the regulations are followed that in the opinion of the Governor in Council make the application of that section either unreasonable or inequitable; and
  - (d) providing for the calculation of hours worked by employees of any class who are employed in any industrial establishment or any class of industrial establishment.
- (2) Inquiries.—No regulations may be made pursuant to paragraph (1)(a) or (b) unless the Minister, pursuant to section 248, has caused an inquiry to be made into and concerning the employment of employees liable to be affected thereby and has received a report from the person or persons appointed to hold the inquiry.
- 176. (1) Excess hours under ministerial permit.—On the application of an employer or an employers' organization, the Minister, having regard to the conditions of employment in any industrial establishment and the welfare of the employees, may, by a permit in writing, authorize hours to be worked by any class of employees therein in excess of

the maximum hours of work specified in or prescribed under section 171, established pursuant to section 172 or prescribed by regulations made under section 175.

- (2) Justifying permit.—No permit may be issued under subsection (1) unless the applicant has satisfied the Minister
  - (a) that there are exceptional circumstances to justify the working of additional hours;
  - (b) that the employer had posted a notice of the application for a permit under subsection (1), for at least thirty days before its proposed effective date, in places readily accessible to the affected class of employees where they were likely to see it; and
  - (c) if those employees are represented by a trade union, that the employer had informed the trade union in writing of the application for the permit.
- (3) **Duration of permit.**—A permit under subsection (1) shall be issued for the period specified therein, which shall not be longer than the period during which it is anticipated that the exceptional circumstances that justified the permit will continue.
- (4) Additional hours may be specified.—A permit under subsection (1) may specify either
  - (a) the total of the number of additional hours in excess of the maximum hours specified in or prescribed under section 171 or by regulations made under section 175, or
  - (b) the additional hours that may be worked in any day and in any week during the period of the permit.
- (5) Report to Minister.—Where a permit has been issued under this section, the employer for whom or on whose behalf the permit was issued shall report in writing to the Minister, within fifteen days after the expiration of the period specified in the permit or within such time as the Minister may fix in the permit, stating the number of employees who worked in excess of the maximum hours specified in or prescribed under section 171 or by regulations made under section 175 and the number of additional hours each of them worked.

1993, c. 42, s. 17.

- 177. (1) Emergency work.—The maximum hours of work in a week specified in or prescribed under section 171, established pursuant to section 172 or prescribed by regulations made under section 175 may be exceeded, but only to the extent necessary to prevent serious interference with the ordinary working of the industrial establishment affected, in cases of
  - (a) accident to machinery, equipment, plant or persons;
  - (b) urgent and essential work to be done to machinery, equipment or plant; or
  - (c) other unforeseen or unpreventable circumstances.
- (2) Reporting additional work.—Where the maximum hours of work in an industrial establishment have been exceeded under the authority of subsection (1), the employer shall report in writing to the regional director, and also to the trade union if the affected employees are subject to a collective agreement, within fifteen days after the end of the month in which the maximum was exceeded, stating the nature of the circumstances in which the maximum was exceeded, the number of employees who worked in excess of the maximum and the number of additional hours each of them worked.

1993, c. 42, s. 18.

# DIVISION II

#### MINIMUM WAGES

- 178. (1) Minimum hourly wage.—Except as otherwise provided by or under this Division, an employer shall pay to each employee of the age of seventeen years and over a wage at the rate of
  - (a) not less than four dollars an hour; or
  - (b) where the wages of the employee are paid on any basis of time other than hourly, not less than the equivalent of the rate under paragraph (a) for the time worked by the employee.
- (2) Increase of minimum hourly wage.—The Governor in Council may, by order, increase the minimum hourly wage established by subsection (1), but no order made under this subsection is of any force or effect until a date specified in the order.
- (3) Restriction on date specified in order.—The date specified in an order made under subsection (2) shall be at least three months after the date of publication of the order in the Canada Gazette.
- (4) Minimum on other basis than time.—Where the wages of an employee are computed and paid on a basis other than time or on a combined basis of time and some other basis, the Minister may, by order,
  - (a) fix a standard basis of work to which a minimum wage on a basis other than time may be applied; and
  - (b) fix a minimum rate of wage that in the opinion of the Minister is the equivalent of the minimum rate under subsection (1).
- (5) Maximum rate fixed by order to be paid.—Except as otherwise provided by or under this Division, the employer shall pay to each employee who is paid on a basis other than time or on a combined basis of time and some other basis a wage at a rate not less than the minimum rate fixed by order under subsection (4).
- 179. Employees under 17 years of age.—An employer may only employ a person under the age of seventeen years
  - (a) in such occupations as may be specified by regulation; and
  - (b) subject to the conditions fixed and at a wage of not less than the minimum wage prescribed by the regulations for the occupation in which that person is employed.
  - 180. [Repealed R.S. 1985, c. 9 (1st Supp.), s. 6.]
- 181. Regulations applicable to Division.—The Governor in Council may make regulations for carrying out the purposes and provisions of this Division and, without restricting the generality of the foregoing, may make regulations
  - (a) requiring employers to pay employees who report for work at the call of the employer wages for such minimum number of hours as may be prescribed, whether or not the employee is called on to perform any work after so reporting for work;

- (b) fixing the maximum price to be charged for board, whether full or partial, furnished by or on behalf of an employer to an employee, or the maximum deduction to be made therefor from the wages of the employee by the employer;
- (c) fixing the maximum price to be charged for living quarters, either permanent or temporary, furnished by or on behalf of an employer to an employee, whether or not those quarters are self-contained and whether or not the employer retains general possession and custody thereof, or the maximum deduction to be made therefor from the wages of the employee by the employer;
- (d) governing the charges or deductions for furnishing uniforms or other articles of wearing apparel that an employer may require an employee to wear or requiring an employer in any specified circumstances to provide, maintain or launder uniforms or other articles of wearing apparel that the employer may require an employee to wear;
- (e) governing the charges or deductions for furnishing any tools or equipment that an employer may require an employee to use and for the maintenance and repair of any such tools or equipment;
- (f) specifying the circumstances and occupations in which person under the age of seventeen years may be employed in any industrial establishment, fixing the conditions of and prescribing the minimum wages for that employment; and
- (g) exempting, on such terms and conditions and for such periods as are considered advisable, any employer from the application of section 178 in respect of any class of employees who are being trained on the job, if the training facilities provided and used by the employer are adequate to provide a training program that will increase the skill or proficiency of an employee.

#### DIVISION III

#### EQUAL WAGES

- 182. (1) Application of sections.—For the purposes of ascertaining whether a discriminatory practice under section 11 of the Canadian Human Rights Act is being or has been engaged in, sections 249, 250, 252, 253, 254, 255 and 264 apply, with such modifications as the circumstances require, as if this Part expressly required an employer to refrain from that discriminatory practice.
- (2) **Report to Commission.**—Where an inspector has reasonable grounds at any time for believing that an employer is engaging or has engaged in a discriminatory practice described in subsection (1), the inspector may notify the Canadian Human Rights Commission or file a complaint with that Commission under section 40 of the Canadian Human Rights Act.

#### **DIVISION IV**

### ANNUAL VACATIONS

183. Definitions.—In this Division,

"vacation pay" means four per cent or, after six consecutive years of employment by one

employer, six per cent of the wages of an employee during the year of employment in respect of which the employee is entitled to the vacation;

"year of employment" means continuous employment of an employee by one employer

- (a) for a period of twelve consecutive months beginning with the date the employment began or any subsequent anniversary date thereafter, or
- (b) for a calendar year or other year determined by the employer, in accordance with the regulations, in relation to an industrial establishment.

1993, c. 42, s. 19(1), (2).

- 184. Annual vacation with pay.—Except as otherwise provided by or under this Division, every employee is entitled to and shall be granted a vacation of at least two weeks with vacation pay and, after six consecutive years of employment by one employer, at least three weeks with vacation pay in respect of every year of employment by that employer.
- 185. Granting vacation with pay.—The employer of an employee who under this Division has become entitled to a vacation with vacation pay
  - (a) shall grant to the employee the vacation to which the employee is entitled, which shall begin not later than ten months immediately following the completion of the year of employment for which the employee became entitled to the vacation; and
  - (b) shall, at such time as is prescribed by the regulations, pay to the employee the vacation pay to which the employee is entitled in respect of that vacation.
  - 186. Vacation pay.—Vacation pay shall for all purposes be deemed to be wages.
- 187. General holiday during vacation.—Where one or more general holidays occur during a vacation granted to an employee pursuant to this Division, the vacation to which the employee is entitled under this Division may be extended by one day for each such holiday, and the employer shall pay to the employee in addition to the vacation pay the wages to which the employee is entitled for those general holidays.
- 188. Termination of employment during year.—When an employee ceases to be employed, the employer shall forthwith pay to the employee
  - (a) any vacation pay then owing by the employer to the employee under this Division in respect of any prior completed year of employment; and
  - (b) four per cent or, if the employee has completed six consecutive years of employment by one employer, six per cent of the wages of the employee during any part of the completed portion of his year of employment in respect of which vacation pay has not been paid to the employee.
- 189. Transfer of work, undertaking or business.—Where any particular federal work, undertaking or business, or part thereof, in or in connection with the operation of which an employee is employed is, by sale, lease, merger or otherwise, transferred from one employer to another employer, the employment of the employee by the two employers before and after the transfer of the work, undertaking or business, or part thereof, shall, for the purposes of this Division, be deemed to be continuous with one employer, notwithstanding the transfer.

R.S. 1985, c. 9 (1st Supp.), s. 7.

190. Regulations in relation to annual vacations.—The Governor in Council may

make regulations for carrying out the purposes and provisions of this Division and, without restricting the generality of the foregoing, may make regulations

- (a) defining the circumstances and conditions under which the rights of an employee under this Division may be waived or the enjoyment thereof postponed;
- (b) prescribing the notices to be given to employees of the times when vacations may be taken:
- (c) prescribing the time when vacation pay shall be paid;
- (d) defining the absences from employment that shall be deemed not to have interrupted continuity of employment;
- (e) respecting the determination by the employer of a year of employment in relation to any industrial establishment;
- (f) for the calculation and determination of vacation and vacation pay in the case of seasonal or temporary employees or in other suitable cases;
- (g) providing for the granting of vacation or the payment of vacation pay in the event of temporary cessation of employment; and
- (h) providing for the application of this Division where, owing to illness or other unavoidable absence, an employee has been absent from his employment.

1993, c. 42, s. 20.

# DIVISION V

#### GENERAL HOLIDAYS

- 191. Definition of "employed in a continuous operation".—In this Division, the expression "employed in a continuous operation" refers to employment in
  - (a) any industrial establishment in which, in each seven day period, operations once begun normally continue without cessation until the completion of the regularly scheduled operations for that period;
  - (b) any operations or services concerned with the running of trains, planes, ships, trucks and other vehicles, whether in scheduled or non-scheduled operations;
  - (c) any telephone, radio, television, telegraph or other communication or broadcasting operations or services; or
  - (d) any operation or service normally carried on without regard to Sundays or public holidays.
- 192. Entitlement to holidays.—Except as otherwise provided by this Division, every employee is entitled to and shall be granted a holiday with pay on each of the general holidays falling within any period of his employment.
- 193. (1) General holiday falling on day off.—Except as otherwise provided by this Division and subject to subsection (2), when a general holiday falls on a day that is a non-working day for an employee, the employee is entitled to and shall be granted a holiday with pay at some other time, which may be by way of addition to his annual vacation or granted as a holiday with pay at a time convenient to both the employee and the employer.
- (2) Alternative day for holiday falling on non-working Saturday or Sunday.—Except as otherwise provided by this Division, when New Year's Day, Canada Day,

Remembrance Day, Christmas Day or Boxing Day falls on a Sunday or Saturday that is a non-working day, the employee is entitled to and shall be granted a holiday with pay on the working day immediately preceding or following the general holiday.

- 194. Exemption under collective agreement.—Section 193 does not apply in respect of any employees who are employed under the terms of a collective agreement that entitles those employees to at least nine holidays with pay, exclusive of any annual vacation, in each year.
- 195. (1) Substituted holidays.—An employer may, in respect of employees subject to a collective agreement, substitute any other holiday for a general holiday if the substitution is agreed to in writing by the employer and the trade union, and the substituted holiday shall, for those employees, be deemed to be a general holiday for the purposes of this Part.
- (2) Idem.—Subject to subsection (3), an employer may, in respect of employees not subject to a collective agreement, substitute any other holiday for a general holiday if the substitution has been approved by at least seventy per cent of the affected employees, and the substituted holiday shall, for those employees, be deemed to be a general holiday for the purposes of this Part.
- (3) Posting of notice.—Where any other holiday is to be substituted for a general holiday pursuant to subsection (2), the employer shall post a notice of the substitution in readily accessible places where it is likely to be seen by the affected employees, for at least thirty days before the substitution takes effect.

1993, c. 42, s. 21(1), (2).

195.1 Voting duration.—Sections 172.1 and 172.2 apply, with such modifications as the circumstances require, in respect of the substitution of a general holiday pursuant to this Division.

1993, c. 42, s. 21(1).

- 196. (1) Weekly or monthly pay not to be reduced for holiday.—Where the wages for an employee are calculated on a weekly or monthly basis, the weekly or monthly wages of the employee shall not be reduced for a week or month in which a general holiday occurs by reason only that the employee did not work on the general holiday.
- (2) Pay at daily or hourly rate.—An employee whose wages are calculated on a daily or hourly basis shall, for a general holiday on which the employee does not work, be paid at least the equivalent of the wages the employee would have earned at his regular rate of wages for his normal hours of work.
- (3) Pay on other basis.—An employee whose wages are calculated on any basis other than a basis mentioned in subsection (1) or (2) shall, for a general holiday on which the employee does not work, be paid at least the equivalent of the wages the employee would have earned at his regular rate of wages for his normal working day.
- 197. Additional pay for holiday work.—Except in the case of an employee employed in a continuous operation, an employee who is required to work on a day on which the employee is entitled under this Division to a holiday with pay shall be paid, in addition to his regular rate of wages for that day, at a rate at least equal to one and one-half times his regular rate of wages for the time that the employee worked on that day.
- 198. Holiday work in continuous operation employment.—An employee employed in a continuous operation who is required to work on a day on which the employee is entitled under this Division to a holiday with pay

- (a) shall be paid, in addition to his regular rate of wages for that day, at a rate at least equal to one and one-half times his regular rate of wages for the time that the employee worked on that day;
- (b) shall be given a holiday and pay in accordance with section 196 at some other time, which may be by way of addition to his annual vacation or granted as a holiday with pay at a time convenient to both the employee and the employer; or
- (c) shall, where a collective agreement that is binding on the employer and the employee so provides, be paid in accordance with section 196 for the first day on which the employee does not work after that day.
- 199. Holiday work for managers, etc.—Notwithstanding sections 197 and 198, an employee excluded from the application of Division I under subsection 167(2) who is required to work on a day on which the employee is entitled under this Division to a holiday with pay shall be given a holiday and pay in accordance with section 196 at some other time, which may be by way of addition to his annual vacation or granted as a holiday with pay at a time convenient to both the employee and the employer.
- **200.** Holiday pay.—Pay granted to an employee for a general holiday on which the employee does not work shall for all purposes be deemed to be wages.
- 201. (1) Exceptions.—An employee who does not work on a general holiday is not entitled to be paid for the general holiday if, during the thirty days immediately preceding the general holiday, the employee is not entitled to wages
  - (a) for at least fifteen days; or
  - (b) where the employee is working under a schedule established or modified pursuant to section 170, for at least the number of days calculated or determined pursuant to any regulations made under section 201.1.
- (2) **Idem.**—No employee who is employed in a continuous operation is entitled to be paid for a general holiday
  - (a) on which the employee did not report for work after having been called to work on that day; or
  - (b) in respect of which the employee makes himself unavailable to work in accordance with the conditions of employment in the industrial establishment in which the employee is employed.
- (3) Exception.—Subsection (1) does not apply with respect to an employee, other than an employee who is working under a schedule established or modified pursuant to section 170, whose terms and conditions of employment with respect to hours of work are such that the employee is unable to establish entitlement to wages on at least fifteen days during the thirty calendar days immediately preceding a general holiday.
- (4) Calculation of holiday pay.—An employee described in subsection (3) is not entitled to a holiday with pay referred to in section 193 in respect of any general holiday on which the employee does not work, but, notwithstanding section 196, the employee is entitled to be paid 1/20th of the wages he has earned during the thirty calendar days immediately preceding that general holiday.
- R.S. 1985, c. 9 (1st Supp.), s. 8; 1993, c. 42, s. 24.
  - 201.1 Regulations.—The Governor in Council may make regulations setting out the

manner of calculating or determining the number of days for the purpose of paragraph 201(1)(b).

1993, c. 42, s. 25.

- 202. (1) Holiday during first 30 days of employment.—An employee is not entitled to pay for a general holiday that occurs in his first thirty days of employment with an employer if the employee does not work on that day, but if required to work on the general holiday the employee shall be paid at a rate at least equal to one and one-half times his regular rate of wages for the time that the employee worked on that day, unless the employee is employed in a continuous operation in which case the employee is entitled to his regular rate of wages for the time that the employee worked on that day.
- (2) Employment.—For the purposes of this section, a person shall be deemed to be in the employment of another person when that person is available at the call of that other person, whether or not that person is called on to perform any work therefor.

### DIVISION VI

#### MULTI-EMPLOYER EMPLOYMENT

- 203. (1) Definition of "multi-employer employment".—In this Division, "multi-employer employment", as more particularly defined by the regulations, means employment in any occupation or trade in which, by custom of that occupation or trade, any or all employees would in the usual course of a working month be ordinarily employed by more than one employer.
  - (2) Regulations.—The Governor in Council may make regulations
  - (a) defining more particularly the expression "multi-employer employment"; and
  - (b) modifying, to such extent as the Governor in Council deems necessary, the provisions of Division IV, V, VII, VIII, X, XI, XIII or XIV so that, as far as practicable, employees engaged in multi-employer employment will be entitled to the same rights and benefits under that Division as employees employed by one employer.
- (3) Idem, application.—Any regulation made pursuant to subsection (2) may be made applicable to all federal works, undertakings or businesses or particularly to one or more such works, undertakings or businesses or such classes thereof or classes of employees thereof as may be specified in the regulations.

R.S. 1985, c. 9 (1st Supp.), s. 9.

#### **DIVISION VII**

# REASSIGNMENT, MATERNITY LEAVE AND PARENTAL LEAVE

# Maternity-related Reassignment and Leave

204. (1) Reassignment and job modification.—An employee who is pregnant or nursing may, during the period from the beginning of the pregnancy to the end of the twenty-fourth week following the birth, request the employer to modify her job functions or reassign her to another job if, by reason of the pregnancy or nursing, continuing any of her current job functions may pose a risk to her health or to that of the foetus or child.

- (2) Medical certificate.—An employee's request under subsection (1) must be accompanied by a certificate of a qualified medical practitioner of the employee's choice indicating the expected duration of the potential risk and the activities or conditions to avoid in order to eliminate the risk.
- R.S. 1985, c. 9 (1st Supp.), s. 9; 1993, c. 42, s. 26.
- 205. (1) Employer's obligations.—An employer to whom a request has been made under subsection 204(1) shall examine the request in consultation with the employee and, where reasonably practicable, shall modify the employee's job functions or reassign her.
- (2) Rights of employee.—An employee who has made a request under subsection 204(1) is entitled to continue in her current job while the employer examines her request, but, if the risk posed by continuing any of her job functions so requires, she is entitled to and shall be granted a leave of absence with pay at her regular rate of wages until her employer
  - (a) modifies her job functions or reassigns her, or
  - (b) informs her in writing that it is not reasonably practicable to modify her job functions or reassign her,
- and that pay shall for all purposes be deemed to be wages.
- (3) Onus of proof.—The onus is on the employer to show that a modification of job functions or a reassignment that would avoid the activities or conditions indicated in the medical certificate is not reasonably practicable.
- (4) **Employee to be informed.**—Where the employer concludes that a modification of job functions or a reassignment that would avoid the activities or conditions indicated in the medical certificate is not reasonably practicable, the employer shall so inform the employee in writing.
- (5) Status of employee.—An employee whose job functions are modified or who is reassigned shall be deemed to continue to hold the job that she held at the time of making the request under subsection 204(1), and shall continue to receive the wages and benefits that are attached to that job.
- (6) Employee's right to leave.—An employee referred to in subsection (4) is entitled to and shall be granted a leave of absence for the duration of the risk as indicated in the medical certificate.
- R.S. 1985, c. 9 (1st Supp.), s. 9; 1993, c. 42, s. 26.
- 205.1 Entitlement to leave.—An employee who is pregnant or nursing is entitled to and shall be granted a leave of absence during the period from the beginning of the pregnancy to the end of the twenty-fourth week following the birth, if she provides the employer with a certificate of a qualified medical practitioner of her choice indicating that she is unable to work by reason of the pregnancy or nursing and indicating the duration of that inability.
- 1993, c. 42, s. 26.
- 205.2 Employee's duty to inform employer.—An employee whose job functions have been modified, who has been reassigned or who is on a leave of absence shall give at least two weeks notice in writing to the employer of any change in the duration of the risk or in the inability as indicated in the medical certificate, unless there is a valid reason why that notice cannot be given, and such notice must be accompanied by a new medical certificate.

1993, c. 42, s. 26.

# Maternity Leave

- 206. Entitlement to leave.—Every employee who
- (a) has completed six consecutive months of continuous employment with an employer, and
- (b) provides her employer with a certificate of a qualified medical practitioner certifying that she is pregnant

is entitled to and shall be granted a leave of absence from employment of up to seventeen weeks, which leave may begin not earlier than eleven weeks prior to the estimated date of her confinement and end not later than seventeen weeks following the actual date of her confinement.

R.S. 1985, c. 9 (1st Supp.), s. 10; 1993, c. 42, s. 26.

#### Parental Leave

- 206.1 (1) Entitlement to leave.—Every employee who has completed six consecutive months of continuous employment with an employer is entitled to and shall be granted a leave of absence from employment as follows:
  - (a) subject to subsection (2), where an employee has or will have the actual care and custody of a new-born child, the employee is entitled to and shall be granted a leave of absence from employment of up to twenty-four weeks in the fifty-two week period beginning on the day on which the child is born or the day on which the child comes into the employee's care; and
  - (b) subject to subsection (2), where an employee commences legal proceedings under the laws of a province to adopt a child or obtains an order under the laws of a province for the adoption of a child, the employee is entitled to and shall be granted a leave of absence from employment of up to twenty-four weeks in the fifty-two week period beginning on the day on which the child comes into the employee's care.
- (2) Aggregate leave.—The aggregate amount of leave of absence from employment that may be taken by two employees under this section in respect of the birth or adoption of any one child shall not exceed twenty-four weeks.

  1993, c. 42, s. 26.

#### General

- 207. (1) Notification to employer.—Every employee who intends to take a leave of absence from employment under section 206 or 206.1 shall
  - (a) give at least four weeks notice in writing to the employer unless there is a valid reason why that notice cannot be given; and
  - (b) inform the employer in writing of the length of leave intended to be taken.
- (2) Notice of change in length of leave.—Every employee who intends to take or who is on leave of absence from employment under section 206 or 206.1 shall give at least four weeks notice in writing to the employer of any change in the length of leave intended to be taken, unless there is a valid reason why that notice cannot be given. R.S. 1985, c. 9 (1st Supp.), s. 10; 1993, c. 42, ss. 27, 28.

- **208.** (1) **Prohibition.**—Subject to subsection (2), no employer shall require an employee to take a leave of absence from employment because the employee is pregnant.
- (2) Exception.—An employer may require a pregnant employee to take a leave of absence from employment if the employee is unable to perform an essential function of her job and no appropriate alternative job is available for that employee.
- (3) Length of leave.—A pregnant employee who is unable to perform an essential function of her job and for whom no appropriate alternative job is available may be required to take a leave of absence from employment only for such time as she is unable to perform that essential function.
- (4) **Burden of proof.**—The burden of proving that a pregnant employee is unable to perform an essential function of her job rests with the employer. R.S. 1985, c. 9 (1st Supp.), s. 10.
- 208.1 Application.—Regardless of the time at which an employee makes a request under section 204, the rights and obligations provided under sections 204 and 205 take precedence over the application of subsection 208(2). 1993, c. 42, s. 29.
- 209. Right to notice of employment opportunities.—Every employee who intends to or is required to take a leave of absence from employment under this Division is entitled, on written request therefor, to be informed in writing of every employment, promotion or training opportunity that arises during the period when the employee is on leave of absence from employment and for which the employee is qualified, and on receiving such a request every employer of such an employee shall so inform the employee.

  R.S. 1985, c. 9 (1st Supp.), s. 10.
- 209.1 (1) Resumption of employment in same position.—Every employee who takes or is required to take a leave of absence from employment under this Division is entitled to be reinstated in the position that the employee occupied when the leave of absence from employment commenced, and every employer of such an employee shall, on the expiration of any such leave, reinstate the employee in that position.
- (2) Comparable position.—Where for any valid reason an employer cannot reinstate an employee in the position referred to in subsection (1), the employer shall reinstate the employee in a comparable position with the same wages and benefits and in the same location.
- (3) Wages and benefits affected by reorganization.—Where an employee takes leave under this Division and, during the period of that leave, the wages and benefits of the group of employees of which that employee is a member are changed as part of a plan to reorganize the industrial establishment in which that group is employed, that employee is entitled, on being reinstated in employment under this section, to receive the wages and benefits in respect of that employment that that employee would have been entitled to receive had that employee been working when the reorganization took place.
- (4) Notice of changes in wages and benefits.—The employer of every employee who is on a leave of absence from employment under this Division and whose wages and benefits would be changed as a result of a reorganization referred to in subsection (3) shall notify the employee in writing of that change as soon as possible.

  R.S. 1985, c. 9 (1st Supp.), s. 10.
- 209.2 (1) Rights to benefits.—The pension, health and disability benefits and the seniority of any employee who takes or is required to take a leave of absence from employment under this Division shall accumulate during the entire period of the leave.

- (2) Contributions by employee.—Where contributions are required from an employee in order for the employee to be entitled to a benefit referred to in subsection (1), the employee is responsible for and must, within a reasonable time, pay those contributions for the period of any leave of absence under this Division unless, before taking leave or within a reasonable time thereafter, the employee notifies the employer of the employee's intention to discontinue contributions during that period.
- (2.1) Contributions by employer.—An employer who pays contributions in respect of a benefit referred to in subsection (1) shall continue to pay those contributions during an employee's leave of absence under this Division in at least the same proportion as if the employee were not on leave unless the employee does not pay the employee's contributions, if any, within a reasonable time.
- (3) Failure to pay contributions.—For the purposes of calculating the pension, health and disability benefits of an employee in respect of whom contributions have not been paid as required by subsections (2) and (2.1), the benefits shall not accumulate during the leave of absence and employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.
- (4) Deemed continuous employment.—For the purposes of calculating benefits of an employee who takes or is required to take a leave of absence from employment under this Division, other than benefits referred to in subsection (1), employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.

R.S. 1985, c. 9 (1st Supp.), s. 10; c. 43 (3rd Supp.), s. 1.

209.21 Effect of leave.—Notwithstanding the provisions of any income-replacement scheme or any insurance plan in force at the workplace, an employee who takes a leave of absence under this Division is entitled to benefits under the scheme or plan on the same terms as any employee who is absent from work for health-related reasons and is entitled to benefits under the scheme or plan.

1993, c. 42, s. 30.

209.22 Status of certificate.—A medical certificate given pursuant to this Division is conclusive proof of the statements contained therein.
1993, c. 42, s. 30.

209.3 Prohibition.—No employer shall dismiss, suspend, lay off, demote or discipline an employee because the employee is pregnant or has applied for leave of absence in accordance with this Division or take into account the pregnancy of an employee or the intention of an employee to take leave of absence from employment under this Division in any decision to promote or train the employee.

R.S. 1985, c. 9 (1st Supp.), s. 10.

209.4 Regulations.—The Governor in Council may make regulations

- (a) specifying the absences from employment that shall be deemed not to have interrupted continuous employment referred to in sections 206 and 206.1;
- (b) specifying what does, or does not, constitute an essential function of a job referred to in section 208; and
- (c) specifying what does not constitute a valid reason for not reinstating an employee in the position referred to in subsection 209.1(2).

R.S. 1985, c. 9 (1st Supp.), s. 10; 1993, c. 42, s. 31.

209.5 Application of section 189.—Section 189 applies for the purposes of this Division.

R.S. 1985, c. 9 (1st Supp.), s. 10.

## DIVISION VIII

# BEREAVEMENT LEAVE

- 210. (1) Employee entitled.—Every employee is entitled to and shall be granted, in the event of the death of a member of his immediate family, bereavement leave on any of his normal working days that occur during the three days immediately following the day of the death.
- (2) Bereavement leave with pay.—Every employee who has completed three consecutive months of continuous employment by an employer and is entitled to be be eavement leave under subsection (1) is entitled to such leave with pay at his regular rate of wages for his normal hours of work, and such pay shall for all purposes be deemed to be wages.
  - (3) Regulations.—The Governor in Council may make regulations
  - (a) defining the expression "immediate family" for the purposes of subsection (1);
  - (b) defining the expressions "regular rate of wages" and "normal hours of work" for the purposes of subsection (2); and
  - (c) for the purposes of this Division, defining the absences from employment that shall be deemed not to have interrupted continuity of employment.
- (4) Application of section 189.—Section 189 applies for the purposes of this Division.

#### DIVISION IX

#### GROUP TERMINATION OF EMPLOYMENT

#### 211. Definitions.—In this Division,

- "joint planning committee" means a committee established pursuant to section 214;
- "redundant employee" means an employee whose employment is to be terminated pursuant to a notice under section 212;
- "trade union" means a trade union that is certified under Part I to represent any redundant employee or that is recognized by an employer of any redundant employee as the bargaining agent for that employee.
- 212. (1) Notice of group termination.—Any employer who terminates, either simultaneously or within any period not exceeding four weeks, the employment of a group of fifty or more employees employed by the employer within a particular industrial establishment, or of such lesser number of employees as prescribed by regulations applicable to the employer made under paragraph 227(b), shall, in addition to any notice required to be given under section 230, give notice to the Minister, in writing, of his intention to so terminate at least sixteen weeks before the date of termination of the employment of the employee in the group whose employment is first to be terminated.
- (2) Copies of notice.—A copy of any notice given to the Minister under subsection (1) shall be given forthwith by the employer to the Minister of Employment and Immigration, the Canada Employment and Immigration Commission and any trade union

representing a redundant employee, and where any redundant employee is not represented by a trade union, a copy of that notice shall be given to the employee or posted forthwith by the employer in a conspicuous place within the industrial establishment in which that employee is employed.

- (3) Contents of notice.—A notice referred to in subsection (1) shall set out
- (a) the date or dates on which the employer intends to terminate the employment of any one or more employees;
- (b) the estimated number of employees in each occupational classification whose employment will be terminated; and
- (c) such other information as is prescribed by the regulations.
- (4) Where employer deemed to terminate employment.—Except where otherwise prescribed by regulation, an employer shall, for the purposes of this Division, be deemed to have terminated the employment of an employee where the employer lays off that employee.
- 213. (1) Cooperation with Commission.—An employer who gives notice to the Minister under section 212 and any trade union to which a copy of that notice is given shall give the Canada Employment and Immigration Commission any information requested by it for the purpose of assisting any redundant employee and shall cooperate with the Commission to facilitate the re-establishment in employment of that employee.
- (2) Statement of benefits.—An employer who gives notice to the Minister under section 212 shall give each redundant employee, as soon as possible after the notice is so given but in any case not later than two weeks before the date of termination of the employment of the employee, a statement in writing setting out, as at that date, his vacation benefits, wages, severance pay and any other benefits and pay arising from his employment with that employer.
- 214. (1) Establishment of joint planning committee.—An employer who gives notice to the Minister under section 212 shall forthwith thereafter establish a joint planning committee consisting of such number of members as is required or permitted by this section and sections 215 and 217.
- (2) Minimum number of members.—A joint planning committee established under subsection (1) shall consist of at least four members.
- (3) Appointment of members.—At least half of the members of a joint planning committee shall be appointed, in accordance with subsections 215(1), (2) and (3), as representatives of the redundant employees and the rest of the members shall be appointed, in accordance with subsection 215(5), as representatives of the employer.
- 215. (1) Employee representatives.—Where all redundant employees are represented by a trade union or trade unions, each trade union is entitled to appoint at least one member of the joint planning committee as a representative of the redundant employees it represents.
- (2) Idem.—Where no redundant employees are represented by a trade union, the employees are entitled to appoint all the members of a joint planning committee who are to be their representatives.
- (3) Idem.—Where some but not all redundant employees are represented by a trade union or trade unions,

- (a) each trade union is entitled to appoint at least one member of a joint planning committee as a representative of the redundant employees it represents; and
- (b) the employees that are not represented by a trade union are entitled to appoint at least one member of a joint planning committee as their representative.
- (4) **Election.**—Each person appointed as a member of a joint planning committee pursuant to subsection (2) or paragraph (3)(b) shall be elected by the redundant employees entitled to appoint the member.
- (5) Employer representatives.—An employer is entitled to appoint, as his representatives on a joint planning committee, a number of members not exceeding the number of members to be appointed to the committee pursuant to subsections (1), (2) and (3).
- 216. Time for appointment.—The members of a joint planning committee shall be appointed and shall convene for their first sitting within two weeks after the date of the notice given to the Minister under section 212.
- 217. Failure to appoint.—Where a trade union fails, or redundant employees fail, to appoint a member to a joint planning committee as provided in sections 214 and 215, the Minister may, on application of any redundant employee, appoint a member to the committee in lieu of that trade union or those employees, as the case may be, and the member so appointed shall be a representative of the redundant employees represented by the trade union or of the redundant employees who failed to appoint the member, as the case may be.
- 218. Notice of membership.—On completion of the appointment of the members of a joint planning committee, the employer shall post the names of those members in a conspicuous place within the industrial establishment in which the redundant employees are employed.
- 219. (1) Procedure.—Subject to this Division, a joint planning committee may determine its own procedure.
- (2) Co-chairman.—The members of a joint planning committee shall elect from among themselves two co-chairmen, one being a representative of the redundant employees selected by their representatives and the other being a representative of the employer selected by his representatives.
- (3) Sittings.—The co-chairmen of a joint planning committee may, after consultation with the other members of the committee, fix the time and place of its sittings and shall notify the members of the time and place so fixed.
- (4) Quorum.—A majority of the members of a joint planning committee in office, at least half of which majority are representatives of the redundant employees, constitutes a quorum, but the members shall not proceed in the absence of any member of the committee at any sitting unless the absent member has been given reasonable notice of the sitting.
- (5) Vacancy.—Where any vacancy occurs in the membership of a joint planning committee before the committee has completed its work, the vacancy shall be filled forthwith in the manner provided in this Division for the selection of the person who vacated that membership.
- (6) Idem.—A vacancy in the membership of a joint planning committee does not invalidate the constitution of the committee or impair the right of the members of the committee in office to act, if the number of those members is not less than a quorum.

- (7) **Decision.**—A decision or other act or thing taken or done by a majority of the members of a joint planning committee present at a sitting of the committee, if the members present constitute a quorum, shall be deemed to have been taken or done by the committee.
- 220. Wages.—A member of a joint planning committee is entitled to such time from work as is necessary to attend sittings of the committee or to carry out any other functions as such a member, and any time spent by the member in carrying out any functions as a member shall, for the purpose of calculating wages owing to the member, be deemed to have been spent at his work.
- 221. (1) Object of joint planning committee.—It is the object of a joint planning committee to develop an adjustment program to
  - (a) eliminate the necessity for the termination of employment; or
  - (b) minimize the impact of the termination of employment on the redundant employees and to assist those employees in obtaining other employment.
- (2) Scope of matters considered.—In attaining its object under subsection (1), a joint planning committee may, unless the members of the committee agree otherwise, deal only with such matters as are normally the subject-matter of collective agreement in relation to the termination of employment.
- (3) Reasonable effort.—The members of a joint planning committee shall cooperate and make every reasonable effort to develop an adjustment program as expeditiously as possible.
- (4) Cooperation with committee.—The employer and any trade union or redundant employees who appointed the members of a joint planning committee shall cooperate with and assist the committee in developing an adjustment program.
- 222. (1) Supplying of information.—The employer and any trade union or redundant employees who appoint the members of a joint planning committee shall, on request of any member of the committee, forthwith provide the committee with such personal information relating to any redundant employee as the committee may reasonably require for its work.
  - (2) Inspector.—An inspector may
  - (a) monitor and, on request, assist in the establishment and operation of a joint planning committee; and
  - (b) attend any sittings of a joint planning committee as an observer.
- 223. (1) Application to Minister for arbitrator.—Where all members of a joint planning committee who are representatives of the redundant employees agree to do so or where all members of a joint planning committee who are representatives of the employer agree to do so, those members may, after six weeks from the date of the notice to the Minister under section 212, apply jointly to the Minister for the appointment of an arbitrator if
  - (a) the committee has not then completed developing an adjustment program; or
- (b) the committee has completed developing an adjustment program, but those members are not satisfied with the program or any part of the program.
- (2) Form and contents of application.—An application under subsection (1) shall be in writing and signed by the members making the application and shall set out the matters, if any, in dispute respecting the adjustment program.

- 224. (1) Appointment of arbitrator.—The Minister may, on application under subsection 223(1), appoint an arbitrator to assist the joint planning committee in the development of an adjustment program and to resolve any matters in dispute respecting the adjustment program.
- (2) The Minister shall notify and send a statement of matters in dispute.—Where an arbitrator is appointed under subsection (1), the Minister shall forthwith
  - (a) notify, in writing, the joint planning committee of the decision to appoint an arbitrator and of the name of the arbitrator; and
  - (b) if the application under subsection 223(1) sets out matters in dispute respecting an adjustment program, send to the arbitrator and to the joint planning committee a statement setting out any matters in dispute respecting the adjustment program that the arbitrator is to resolve.
- (3) Restriction on matters included in statement.—A statement referred to in subsection (2) shall be restricted to such of those matters set out in the application under subsection 223(1) as the Minister deems appropriate and as are normally the subject-matter of collective agreement in relation to termination of employment.
- (4) **Duty of arbitrator.**—An arbitrator shall assist the joint planning committee in the development of an adjustment program and the arbitrator, if sent a statement pursuant to subsection (2), shall, within four weeks after receiving the statement or such longer period as the Minister may specify,
  - (a) consider the matters set out in the statement;
  - (b) render a decision thereon; and
  - (c) send a copy of the decision with the reasons therefor to the joint planning committee and to the Minister.
  - (5) Restriction.—An arbitrator may not
  - (a) review the decision of the employer to terminate the employment of the redundant employees; or
  - (b) delay the termination of employment of the redundant employees.
- (6) Powers of arbitrator.—In relation to any proceeding before an arbitrator under this section, the arbitrator may
  - (a) determine the procedure to be followed;
  - (b) administer oaths and solemn affirmations:
  - (c) receive and accept such evidence and information on oath, affidavit or otherwise as the arbitrator sees fit, whether or not the evidence is admissible in a court of law;
  - (d) make such examination of documents containing personal information relating to any redundant employee and such inquiries relating to any redundant employee as the arbitrator deems necessary;
  - (e) require an employer to post and keep posted in appropriate places any notice that the arbitrator considers necessary to bring to the attention of any redundant employees any matter relating to the proceeding; and
  - (f) authorize any person to do anything described in paragraph (b) or (d) that the arbitrator may do and to report to the arbitrator thereon.

- 225. Applicable provisions.—Sections 58 and 66 apply, with such modifications as the circumstances require, in respect of a decision of an arbitrator under section 224 as though it were a decision referred to in those sections.
- 226. Implementation of adjustment program.—On completion of the development of an adjustment program, the employer shall implement the program and the joint planning committee and any trade union or redundant employees who appointed the members of the committee shall cooperate with and assist the employer in implementing the program.
- 227. Regulations.—The Governor in Council may make regulations for carrying out the purposes and provisions of this Division and, without restricting the generality of the foregoing, may make regulations
  - (a) exempting employers from the application of this Division in respect of the termination of employment of employees employed on a seasonal or irregular basis;
  - (b) requiring employers employing employees in a particular occupational classification, in a particular industry or in an industrial establishment that is within an area or region described in the regulations, to comply with the provisions of this Division in respect of terminations of employment of groups of employees numbering less than fifty but greater than a number prescribed in the regulations;
  - (c) prescribing information to be set out in a notice referred to in subsection 212(1); and
  - (d) prescribing circumstances in which a lay-off of an employee shall not be deemed to be a termination of his employment by his employer.
- 228. Waiver of application of Division.—On the submission of any person, the Minister may, by order and subject to any terms or conditions specified in the order, waive the application of this Division, or any provision thereof, in respect of any industrial establishment or of any class of employees therein specified in the order if it is shown to the satisfaction of the Minister that the application of this Division, or any provision thereof, as the case may be, in respect of any industrial establishment
  - (a) would be or is unduly prejudicial to the interests of the employees therein or to any class of employees therein;
  - (b) would be or is unduly prejudicial to the interests of the employer of those employees;
  - (c) would be or is seriously detrimental to the operation of the industrial establishment; or
  - (d) is not necessary, because measures for the assistance of redundant employees at that establishment that are substantially the same or to the same effect as the measures established by this Division or that provision, as the case may be, have been established by collective agreement or otherwise.
- 229. (1) Application of sections 214 to 226.—Sections 214 to 226 do not apply in respect of any redundant employees who are represented by a trade union if the trade union and the employer are bound by a collective agreement containing
  - (a) provisions that
    - (i) specify procedures by which any matters relating to the termination of

- employment in the industrial establishment at which those employees are employed may be negotiated and finally settled, or
- (ii) are intended to minimize the impact of termination of employment on the employees represented by the trade union and to assist those employees in obtaining other employment; and
- (b) provisions that specify that those sections do not apply in respect of the employees represented by the trade union.
- (2) Idem.—Sections 214 to 226 do not apply in respect of any redundant employees who are represented by a trade union if the termination of the employment of those employees is the result of technological change as defined in subsection 51(1) and sections 52, 54 and 55 apply or would, but for subsection 51(2), apply to the trade union and the employer.

## DIVISION X

#### INDIVIDUAL TERMINATIONS OF EMPLOYMENT

- 230. (1) Notice or wages in lieu of notice.—Except where subsection (2) applies, an employer who terminates the employment of an employee who has completed three consecutive months of continuous employment by the employer shall, except where the termination is by way of dismissal for just cause, give the employee either
  - (a) notice in writing, at least two weeks before a date specified in the notice, of the employer's intention to terminate his employment on that date, or
  - (b) two weeks wages at his regular rate of wages for his regular hours of work, in lieu of the notice.
- (2) Notice to trade union in certain circumstances.—Where an employer is bound by a collective agreement that contains a provision authorizing an employee who is bound by the collective agreement and whose position becomes redundant to displace another employee on the basis of seniority, and the position of an employee who is so authorized becomes redundant, the employer shall
  - (a) give at least two weeks notice in writing to the trade union that is a party to the collective agreement and to the employee that the position of the employee has become redundant and post a copy of the notice in a conspicuous place within the industrial establishment in which the employee is employed; or
  - (b) pay to any employee whose employment is terminated as a result of the redundancy of the position two weeks wages at his regular rate of wages.
- (3) Where employer deemed to terminate employment.—Except where otherwise prescribed by regulation, an employer shall, for the purposes of this Division, be deemed to have terminated the employment of an employee when the employer lays off that employee.
- **231.** Conditions of employment.—Where notice is given by an employer pursuant to subsection 230(1), the employer
  - (a) shall not thereafter reduce the rate of wages or alter any other term or condition of employment of the employee to whom the notice was given except with the written consent of the employee; and

- (b) shall, between the time when the notice is given and the date specified therein, pay to the employee his regular rate of wages for his regular hours of work.
- 232. Expiration of notice.—Where an employee to whom notice is given by his employer pursuant to subsection 230(1) continues to be employed by the employer for more than two weeks after the date specified in the notice, his employment shall not, except with the written consent of the employee, be terminated except by way of dismissal for just cause unless the employer again complies with subsection 230(1) in respect of the employee.
  - 233. Regulations.—The Governor in Council may make regulations
  - (a) prescribing circumstances in which a lay-off of an employee shall not be deemed to be a termination of his employment by his employer; and
  - (b) [Repealed R.S. 1985, c. 9 (1st Supp.), s. 11.]
  - (c) defining for the purposes of this Division the absences from employment that shall be deemed not to have interrupted continuity of employment and the expression "regular hours of work".
- R.S. 1985, c. 9 (1st Supp.), s. 11.

234. Application of section 189.—Section 189 applies for the purposes of this Division.

# DIVISION XI

### SEVERANCE PAY

- 235. (1) Minimum rate.—An employer who terminates the employment of an employee who has completed twelve consecutive months of continuous employment by the employer shall, except where the termination is by way of dismissal for just cause, pay to the employee the greater of
  - (a) two days wages at the employee's regular rate of wages for his regular hours of work in respect of each completed year of employment that is within the term of the employee's continuous employment by the employer, and
  - (b) five days wages at the employee's regular rate of wages for his regular hours of work.
- (2) Circumstances deemed to be termination and deemed not to be termination.—For the purposes of this Division,
  - (a) except where otherwise provided by regulation, an employer shall be deemed to have terminated the employment of an employee when the employer lays off that employee; and
  - (b) an employer shall be deemed not to have terminated the employment of an employee where, either immediately on ceasing to be employed by the employer or before that time, the employee is entitled to a pension under a pension plan contributed to by the employer that is registered pursuant to the *Pension Benefits Standards Act*, 1985, to a pension under the *Old Age Security Act* or to a retirement pension under the *Canada Pension Plan* or the *Quebec Pension Plan*.
- R.S. 1985, c. 32 (2nd Supp.), s. 41.
- 236. Regulations.—The Governor in Council may make regulations for the purposes of this Division

- (a) prescribing circumstances in which a lay-off of an employee shall not be deemed to be a termination of the employee's employment by this employer;
- (b) [Repealed R.S. 1985, c. 9 (1st Supp.), s. 12.]
- (c) establishing methods for determining whether severance benefits provided to an employee under a plan established by an employer are equivalent to any benefits required to be paid to the employee under this Division; and
- (d) defining the absences from employment that shall be deemed not to have interrupted continuity of employment and the expression "regular hours of work".

R.S. 1985, c. 9 (1st Supp.), s. 12.

237. Application of section 189.—Section 189 applies for the purposes of this Division.

#### DIVISION XII

#### GARNISHMENT

238. Prohibition.—No employer shall dismiss, suspend, lay off, demote or discipline an employee on the ground that garnishment proceedings may be or have been taken with respect to the employee.

R.S. 1985, c. 9 (1st Supp.), s. 13.

# DIVISION XIII

# SICK LEAVE

- 239. (1) Prohibition.—Subject to subsection (1.1), no employer shall dismiss, suspend, lay off, demote or discipline an employee because of absence due to illness or injury if
  - (a) the employee has completed three consecutive months of continuous employment by the employer prior to the absence;
  - (b) the period of absence does not exceed twelve weeks; and
  - (c) the employee, if requested in writing by the employer within fifteen days after his return to work, provides the employer with a certificate of a qualified medical practitioner certifying that the employee was incapable of working due to illness or injury for a specified period of time, and that that period of time coincides with the absence of the employee from work.
- (1.1) Exception.—An employer may assign to a different position, with different terms and conditions of employment, any employee who, after an absence due to illness or injury, is unable to perform the work performed by the employee prior to the absence.
  - (2) [Repealed S.C. 1993, c. 42, s. 32(2).]
- (2.1) **Benefits continue.**—The pension, health and disability benefits and the seniority of an employee who is absent from work due to illness or injury shall accumulate during the entire period of the absence if the conditions set out in subsection (1) are met in respect of that absence.
- (2.2) Contribution by employee.—Where contributions are required from an employee in order for the employee to be entitled to a benefit referred to in subsection (2.1), the employee is responsible for and must, within a reasonable time, pay those contribu-

tions for the period of any absence due to illness or injury unless, at the commencement of the absence or within a reasonable time thereafter, the employee notifies the employer of the employee's intention to discontinue contributions during that period.

- (2.3) Contributions by employer.—An employer who pays contributions in respect of a benefit referred to in subsection (2.1) shall continue to pay those contributions during an employee's absence due to illness or injury in at least the same proportion as if the employee were not absent, unless the employee does not pay the employee's contributions, if any, within a reasonable time.
- (3) Failure to pay contributions.—For the purposes of calculating the pension, health and disability benefits of an employee in respect of whom contributions have not been paid as required by subsections (2.2) and (2.3), the benefits shall not accumulate during the absence and employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.
- (3.1) Deemed continuous employment.—For the purposes of calculating benefits, other than benefits referred to in subsection (2.1), of an employee who is absent from work due to illness or injury where the conditions set out in subsection (1) are met in respect of that absence, employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.
- (4) Regulations.—The Governor in Council may make regulations for the purposes of this Division defining the absences from employment that shall be deemed not to have interrupted continuity of employment.
- (5) Application of section 189.—Section 189 applies for the purposes of this Division.
- R.S. 1985, c. 9 (1st Supp.), s. 14; c. 43 (3rd Supp.), s. 2; 1993, c. 42, s. 32.

### **DIVISION XIII.1**

#### WORK-RELATED ILLNESS AND INJURY

- 239.1 (1) Prohibition.—Subject to subsection (4) and to the regulations made under this Division, no employer shall dismiss, suspend, lay off, demote or discipline an employee because of absence from work due to work-related illness or injury.
- (2) Employer's obligation.—Every employer shall subscribe to a plan that provides an employee who is absent from work due to work-related illness or injury with wage replacement, payable at an equivalent rate to that provided for under the applicable workers' compensation legislation in the employee's province of permanent residence.
- (3) Return to work.—Subject to the regulations, the employer shall, where reasonably practicable, return an employee to work after the employee's absence due to work-related illness or injury.
- (4) Exception.—An employer may assign to a different position, with different terms and conditions of employment, any employee who, after an absence due to work-related illness or injury, is unable to perform the work performed by the employee prior to the absence
- (5) Benefits continue.—The pension, health and disability benefits and the seniority of an employee who is absent from work due to work-related illness or injury shall accumulate during the entire period of the absence.

- (6) Contributions by employee.—Where contributions are required from an employee in order for the employee to be entitled to a benefit referred to in subsection (5), the employee is responsible for and must, within a reasonable time, pay those contributions for the period of any absence due to work-related illness or injury unless, at the beginning of the absence or within a reasonable time thereafter, the employee notifies the employer of the employee's intention to discontinue contributions during that period.
- (7) Contributions by employer.—An employer who pays contributions in respect of a benefit referred to in subsection (5) shall continue to pay those contributions during an employee's absence due to work-related illness or injury in at least the same proportion as if the employee were not absent, unless the employee does not pay the employee's contributions, if any, within a reasonable time.
- (8) Failure to pay contributions.—For the purposes of calculating the pension, health and disability benefits of an employee in respect of whom contributions have not been paid as required by subsections (6) and (7), the benefits shall not accumulate during the absence, and employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.
- (9) **Deemed continuous employment.**—For the purposes of calculating benefits, other than benefits referred to in subsection (5), of an employee who is absent from work due to work-related illness or injury, employment on the employee's return to work shall be deemed to be continuous with employment before the employee's absence.
- (10) **Regulations.**—The Governor in Council may make regulations for carrying out the purposes of this Division and, without restricting the generality of the foregoing, may make regulations
  - (a) for determining the duration of the employer's obligation under subsection (3);
  - (b) providing terms and conditions applicable to the employer under subsections (1) and (3) in the event of any termination of employment, lay-off or discontinuance of a function in an industrial establishment; and
  - (c) providing for any other terms and conditions respecting the application of subsection (3).
- (11) Application of section 189.—Section 189 applies for the purposes of this Division.

1993, c. 42, s. 33.

#### DIVISION XIV

#### UNJUST DISMISSAL

- **240.** (1) Complaint to inspector for unjust dismissal.—Subject to subsections (2) and 242 (3.1), any person
  - (a) who has completed twelve consecutive months of continuous employment by an employer, and
- (b) who is not a member of a group of employees subject to a collective agreement, may make a complaint in writing to an inspector if the employee has been dismissed and considers the dismissal to be unjust.
  - (2) Time for making complaint.—Subject to subsection (3), a complaint under

subsection (1) shall be made within ninety days from the date on which the person making the complaint was dismissed.

- (3) Extension of time.—The Minister may extend the period of time referred to in subsection (2) where the Minister is satisfied that a complaint was made in that period to a government official who had no authority to deal with the complaint but that the person making the complaint believed the official had that authority.

  R.S. 1985, c. 9 (1st Supp.), s. 15.
- 241. (1) Reasons for dismissal.—Where an employer dismisses a person described in subsection 240(1), the person who was dismissed or any inspector may make a request in writing to the employer to provide a written statement giving the reasons for the dismissal, and any employer who receives such a request shall provide the person who made the request with such a statement within fifteen days after the request is made.
- (2) Inspector to assist parties.—On receipt of a complaint made under subsection 240(1), an inspector shall endeavour to assist the parties to the complaint to settle the complaint or cause another inspector to do so.
- (3) Where complaint not settled within reasonable time.—Where a complaint is not settled under subsection (2) within such period as the inspector endeavouring to assist the parties pursuant to that subsection considers to be reasonable in the circumstances, the inspector shall, on the written request of the person who made the complaint that the complaint be referred to an adjudicator under subsection 242(1),
  - (a) report to the Minister that the endeavour to assist the parties to settle the complaint has not succeeded; and
  - (b) deliver to the Minister the complaint made under subsection 240(1), any written statement giving the reasons for the dismissal provided pursuant to subsection (1) and any other statements or documents the inspector has that relate to the complaint.
- 242. (1) Reference to adjudicator.—The Minister may, on receipt of a report pursuant to subsection 241(3), appoint any person that the Minister considers appropriate as an adjudicator to hear and adjudicate on the complaint in respect of which the report was made, and refer the complaint to the adjudicator along with any statement provided pursuant to subsection 241(1).
- (2) Powers of adjudicator.—An adjudicator to whom a complaint has been referred under subsection (1)
  - (a) shall consider the complaint within such time as the Governor in Council may by regulation prescribe;
  - (b) shall determine the procedure to be followed, but shall give full opportunity to the parties to the complaint to present evidence and make submissions to the adjudicator and shall consider the information relating to the complaint; and
  - (c) has, in relation to any complaint before the adjudicator, the powers conferred on the Canada Labour Relations Board, in relation to any proceeding before the Board, under paragraphs 16(a), (b), and (c).
- (3) **Decision of adjudicator.**—Subject to subsection (3.1), an adjudicator to whom a complaint has been referred under subsection (1) shall
  - (a) consider whether the dismissal of the person who made the complaint was unjust and render a decision thereon; and

- (b) send a copy of the decision with the reasons therefor to each party to the complaint and to the Minister.
- (3.1) Limitation on complaints.—No complaint shall be considered by an adjudicator under subsection (3) in respect of a person where
  - (a) that person has been laid off because of lack of work or because of the discontinuance of a function; or
  - (b) a procedure for redress has been provided elsewhere in or under this or any other Act of Parliament.
- (4) Where unjust dismissal.—Where an adjudicator decides pursuant to subsection (3) that a person has been unjustly dismissed, the adjudicator may, by order, require the employer who dismissed the person to
  - (a) pay the person compensation not exceeding the amount of money that is equivalent to the remuneration that would, but for the dismissal, have been paid by the employer to the person;
  - (b) reinstate the person in his employ; and
  - (c) do any other like thing that it is equitable to require the employer to do in order to remedy or counteract any consequence of the dismissal.
- R.S. 1985, c. 9 (1st Supp.), s. 16.
- 243. (1) Decisions not to be reviewed by court.—Every order of an adjudicator appointed under subsection 242(1) is final and shall not be questioned or reviewed in any
- (2) No review by certiorari, etc.—No order shall be made, process entered or proceeding taken in any court, whether by way of injunction, certiorari, prohibition, quo warranto or otherwise, to question, review, prohibit or restrain an adjudicator in any proceedings of the adjudicator under section 242.
- 244. (1) Enforcement of order.—Any person affected by an order of an adjudicator under subsection 242(4), or the Minister on the request of any such person, may, after fourteen days from the date on which the order is made, or from the date provided in it for compliance, whichever is the later date, file in the Federal Court a copy of the order, exclusive of the reasons therefor.
- (2) Idem.—On filing in the Federal Court under subsection (1), an order of an adjudicator shall be registered in the Court and, when registered, has the same force and effect, and all proceedings may be taken thereon, as if the order were a judgment obtained in that Court.
- 245. Regulations.—The Governor in Council may make regulations for the purposes of this Division defining the absences from employment that shall be deemed not to have interrupted continuity of employment.
- 246. (1) Civil remedy.—No civil remedy of an employee against his employer is suspended or affected by sections 240 to 245.
- (2) Application of section 189.—Section 189 applies for the purposes of this Division.

# DIVISION XV

#### PAYMENT OF WAGES

247. Payment of wages.—Except as otherwise provided by or under this Part, an employer shall

- (a) pay to an employee any wages to which the employee is entitled on the regular payday of the employee as established by the practice of the employer; and
- (b) pay any wages or other amounts to which the employee is entitled under this Part within thirty days from the time when the entitlement to the wages or other amounts arose.

#### **DIVISION XV.1**

# SEXUAL HARASSMENT

- 247.1 Definition of "sexual harassment".—In this Division, "sexual harassment" means any conduct, comment, gesture or contact of a sexual nature
  - (a) that is likely to cause offence or humiliation to any employee; or
  - (b) that might, on reasonable grounds, be perceived by that employee as placing a condition of a sexual nature on employment or on any opportunity for training or promotion.
- R.S. 1985, c. 9 (1st Supp.), s. 17.
- 247.2 Right of employee.—Every employee is entitled to employment free of sexual harassment.
- R.S. 1985, c. 9 (1st Supp.), s. 17.
- 247.3 Responsibility of employer.—Every employer shall make every reasonable effort to ensure that no employee is subjected to sexual harassment.

  R.S. 1985, c. 9 (1st Supp.), s. 17.
- 247.4 (1) Policy statement by employer.—Every employer shall, after consulting with the employees or their representatives, if any, issue a policy statement concerning sexual harassment.
- (2) Contents of policy statement.—The policy statement required by subsection (1) may contain any term consistent with the tenor of this Division the employer considers appropriate but must contain the following:
  - (a) a definition of sexual harassment that is substantially the same as the definition in section 247.1;
  - (b) a statement to the effect that every employee is entitled to employment free of sexual harassment;
  - (c) a statement to the effect that the employer will make every reasonable effort to ensure that no employee is subjected to sexual harassment;
  - (d) a statement to the effect that the employer will take such disciplinary measures as the employer deems appropriate against any person under the employer's direction who subjects any employee to sexual harassment:
  - (e) a statement explaining how complaints of sexual harassment may be brought to the attention of the employer;
  - (f) a statement to the effect that the employer will not disclose the name of a complainant or the circumstances related to the complaint to any person except where disclosure is necessary for the purposes of investigating the complaint or taking disciplinary measures in relation thereto; and
  - (g) a statement informing employees of the discriminatory practices provisions of the

Canadian Human Rights Act that pertain to rights of persons to seek redress under that Act in respect of sexual harassment.

(3) Publicity.—Every employer shall make each person under the employer's direction aware of the policy statement required by subsection (1).

R.S. 1985, c. 9 (1st Supp.), s. 17.

#### DIVISION XVI

#### ADMINISTRATION AND GENERAL

#### Inquiries

# 248. (1) Inquiries.—The Minister may,

- (a) for any of the purposes of this Part, cause an inquiry to be made into and concerning employment in any industrial establishment; and
- (b) appoint one or more persons to hold the inquiry.
- (2) Powers on an inquiry.—A person appointed pursuant to subsection (1) has all of the powers of a person appointed as a commissioner under Part I of the *Inquiries Act*.

# Inspections

- 249. (1) Inspectors.—The Minister may designate any person as an inspector for the purposes of this Part.
- (2) Powers of inspectors.—For the purposes of this Part and the regulations, an inspector may
  - (a) inspect and examine all books, payrolls and other records of an employer that relate to the wages, hours of work or conditions of employment affecting any employee;
  - (b) take extracts from or make copies of any entry in the books, payrolls and other records mentioned in paragraph (a);
  - (c) require any employer to make or furnish full and correct statements, either orally or in writing, in such form as may be required, respecting the wages paid to all or any of his employees, and the hours of work and conditions of their employment;
  - (d) require an employee to make full disclosure, production and delivery to the inspector of all records, documents, statements, writing, books, papers, extracts therefrom or copies thereof or of other information, either orally or in writing, that are in the possession or under the control of the employee and that in any way relate to the wages, hours of work or conditions of his employment; and
  - (e) require any party to a complaint made under subsection 240(1) to make or furnish full and correct statements, either orally or in writing, in such form as may be required, respecting the circumstances of the dismissal in respect of which the complaint was made.
- (3) Right to enter premises.—An inspector may, at any reasonable time, enter on any place used in connection with a federal work, undertaking or business for the purpose of making an inspection authorized under subsection (2), and may, for that purpose, question any employee apart from his employer.

- (4) Assistance to inspectors.—The person in charge of any federal work, undertaking or business and every person employed thereon or in connection with the operation thereof shall give an inspector all reasonable assistance to enable the inspector to carry out his duties and functions under this Part of the regulations.
- (5) Certificate to be produced.—The Minister shall furnish every inspector with a certificate of his designation as an inspector and on entering any place used in connection with a federal work, undertaking or business an inspector shall, if so required, produce the certificate to the person in charge of that place.
- (6) Assistance.—An inspector may, in carrying out the inspector's duties and functions, be accompanied or assisted by such persons as the inspector considers necessary.
- (7) Evidence in civil suits precluded.—No inspector, and no person who has accompanied or assisted the inspector in carrying out the inspector's duties and functions, shall be required to give testimony in any civil suit or civil proceedings, or in any proceeding under section 242 with regard to information obtained in carrying out those duties and functions or in accompanying or assisting the inspector, except with the written permission of the Minister.
- (8) Inspector not liable.—An inspector is not personally liable for anything done or omitted to be done by the inspector in good faith under the authority or purported authority of this Part.

1993, c. 42, s. 35.

- 250. Administering oaths.—An inspector may administer all oaths and take and receive all affidavits and statutory declarations required with respect to the powers of the inspector set out in subsection 249(2) and certify to the administration, taking or receiving thereof.
- 251. (1) Where underpayments found on inspection.—Where an inspector finds that an employer has failed to pay an employee any wages or other amounts to which the employee is entitled under this Part, the inspector may determine the difference between the wages or other amounts actually paid to the employee under this Part and the wages or other amounts to which the employee is entitled under this Part.
- (2) Where amount of underpayment agreed to.—Where an inspector determines pursuant to subsection (1) that there is a difference between the wages or other amounts actually paid to an employee and the wages or other amounts to which the employee is entitled and the amount of that difference is agreed to in writing by the employee and his employer, the employer shall, within five days after the date of the agreement, pay the amount
  - (a) to the employee on the direction of the inspector; or
  - (b) to the Minister.
- (3) Where amount paid to Minister.—Where an employer pays the amount under subsection (2) to the Minister, the Minister shall, forthwith on receipt of the amount, pay it over to the employee who, pursuant to subsection (2), is entitled to the amount.
- (4) Minister's consent required for prosecution.—No prosecution for failure to pay an employee the wages or other amounts to which the employee was entitled under this Part shall, without the written consent of the Minister, be instituted against the employer when the employer has made payment of any amount of difference in wages or other amounts in accordance with subsection (2).

  1993, c. 42, s. 36(1).

# Recovery of Wages

- 251.1 (1) Payment order.—Where an inspector finds that an employer has not paid an employee wages or other amounts to which the employee is entitled under this Part, the inspector may issue a written payment order to the employer, or, subject to section 251.18, to a director of a corporation referred to in that section, ordering the employer or director to pay the amount in question, and the inspector shall send a copy of any such payment order to the employee at the employee's latest known address.
- (2) Where complaint unfounded.—Where an inspector concludes that a complaint of non-payment of wages or other amounts to which an employee is entitled under this Part is unfounded, the inspector shall so notify the complainant in writing.
- (3) Service of documents.—Service of a payment order or a copy thereof pursuant to subsection (1), or of a notice of unfounded complaint pursuant to subsection (2), shall be by personal service or by registered or certified mail and, in the case of registered or certified mail, the document shall be deemed to have been received by the addressee on the seventh day after the day on which it was mailed.
- (4) Proof of service of documents.—A certificate purporting to be signed by the Minister certifying that a document referred to in subsection (3) was sent by registered or certified mail to the person to whom it was addressed, accompanied by an identifying post office certificate of the registration or certification and a true copy of the document, is admissible in evidence and is proof of the statements contained therein, without proof of the signature or official character of the person appearing to have signed the certificate.

1993, c. 42, s. 37.

- 251.11 (1) Appeal.—A person who is affected by a payment order or a notice of unfounded complaint may appeal the inspector's decision to the Minister, in writing, within fifteen days after service of the order, the copy of the order, or the notice.
- (2) Payment of amount.—An employer or a director of a corporation may not appeal from a payment order unless the employer or director pays to the Minister the amount indicated in the payment order, subject to, in the case of a director, the maximum amount of the director's liability under section 251.18.

  1993, c. 42, s. 37.
- 251.12 (1) Appointment of referee.—On receipt of an appeal, the Minister shall appoint any person that the Minister considers appropriate as a referee to hear and adjudicate on the appeal, and shall provide that person with
  - (a) the payment order or the notice of unfounded complaint; and
  - (b) the document that the appellant has submitted to the Minister under subsection 251.11(1).
- (2) Powers of referee.—A referee to whom an appeal has been referred by the Minister
  - (a) may summon and enforce the attendance of witnesses and compel them to give oral or written evidence on oath and to produce such documents and things as the referee deems necessary to deciding the appeal;
  - (b) may administer oaths and solemn affirmations;

- (c) may receive and accept such evidence and information on oath, affidavit or otherwise as the referee sees fit, whether or not admissible in a court of law;
- (d) may determine the procedure to be followed, but shall give full opportunity to the parties to the appeal to present evidence and make submissions to the referee, and shall consider the information relating to the appeal; and
- (e) may make a party to the appeal any person who, or any group that, in the referee's opinion, has substantially the same interest as one of the parties and could be affected by the decision.
- (3) Time frame.—The referee shall consider an appeal and render a decision within such time as the Governor in Council may, by regulation, prescribe.
- (4) **Referee's decision.**—The referee may make any order that is necessary to give effect to the referee's decision and, without limiting the generality of the foregoing, the referee may, by order,
  - (a) confirm, rescind or vary, in whole or in part, the payment order or the notice of unfounded complaint;
  - (b) direct payment to any specified person of any money held in trust by the Receiver General that relates to the appeal; and
  - (c) award costs in the proceedings.
- (5) Copies of decision to be sent.—The referee shall send a copy of the decision, and of the reasons therefor, to each party to the appeal and to the Minister.
- (6) Order final.—The referee's order is final and shall not be questioned or reviewed in any court.
- (7) No review by certiorari, etc.—No order shall be made, process entered or proceeding taken in any court, whether by way of injunction, certiorari, prohibition, quo warranto or otherwise, to question, review, prohibit or restrain a referee in any proceedings of the referee under this section.

1993, c. 42, s. 37.

- 251.13 (1) Order to debtor of employer.—A regional director may issue a written order to a person who is or is about to become indebted to an employer to whom a payment order has been issued under subsection 251.1(1), to pay any amount owing to the employer, up to the amount stated in the payment order, directly to the Minister within fifteen days, in satisfaction of the payment order.
- (2) Banks, etc..—For the purposes of this section, a bank or other financial institution that has money on deposit to an employer's credit shall be deemed to be indebted to that employer.

1993, c. 42, s. 37.

- 251.14 (1) Deposit of moneys.—Where the Minister receives moneys pursuant to this Division, the Minister shall deposit those moneys to the credit of the Receiver General in the account known as the "Labour Standards Suspense Account" or in any other special account created for the purposes of this section, and may authorize payments out of that account to any employee who is entitled to that money.
- (2) **Record.**—The Minister shall maintain a detailed record of all transactions relating to the account.

1993, c. 42, s. 37.

- 251.15 (1) Enforcement of orders.—Any person who is affected by a payment order issued under subsection 251.1(1) or a referee's order made under subsection 251.12(4), or the Minister on the request of any such person, may, after fifteen days after the day on which the order is made, or after the day provided in the order for compliance, whichever is the later, file in the Federal Court
  - (a) a copy of the payment order; or

1993, c. 42, s. 37.

- (b) a copy of the referee's order, exclusive of the reasons therefor.
- (2) Idem.—After the expiration of the fifteen day period specified in an order to a debtor of the employer made under subsection 251.13(1), the regional director may file a copy of the order in the Federal Court.
- (3) Registration of orders.—On the filing of a copy of an order in the Federal Court under subsection (1) or (2), the order shall be registered in the Court and, when registered, has the same force and effect, and all proceedings may be taken thereon, as if the order were a judgment obtained in that Court.

  1993, c. 42, s. 37.
- 251.16 Regulations.—The Governor in Council may make regulations respecting the operation of sections 251.1 to 251.15.
  1993, c. 42, s. 37.
- 251.17 Statutory Instruments Act.—The Statutory Instruments Act does not apply in respect of payment orders, notices of unfounded complaint, and orders issued under subsection 251.13(1).
- 251.18 Civil liability of directors.—Directors of a corporation are jointly and severally liable for wages and other amounts to which an employee is entitled under this Part, to a maximum amount equivalent to six months' wages, to the extent that
  - (a) the entitlement arose during the particular director's incumbency; and
- (b) recovery of the amount from the corporation is impossible or unlikely. 1993, c. 42, s. 37.
- **251.19 Cooperatives.**—For the purposes of section 251.18 and subsection 257(3), cooperatives shall be deemed to be corporations. 1993, c. 42, s. 37.

#### Information and Returns

- 252. (1) Information and returns.—Every employer shall furnish such information relating to the wages of his employees, their hours of work and their general holidays, annual vacations and conditions of work, and make such returns thereon from time to time as the Minister may require.
- (2) Records to be kept.—Every employer shall make and keep for a period of at least thirty-six months after work is performed the records required to be kept by regulations made pursuant to paragraph 264(a) and those records shall be available at all reasonable times for examination by an inspector.
- (3) Exception.—Subsections (1) and (2) do not apply in respect of hours worked by employees who are
  - (a) excluded from the application of Division I under subsection 167(2); or

- (b) exempt from the application of sections 169 and 171 pursuant to regulations made under paragraph 175(1)(b).
- R.S. 1985, c. 9 (1st Supp.), s. 18; 1993, c. 42, s. 38.
- 253. (1) Notice to furnish information.—Where the Minister is authorized to require a person to furnish information under this Part or the regulations, the Minister may require the information to be furnished by a notice to that effect served personally or sent by registered mail addressed to the latest known address of the person for whom the notice is intended, and that person
  - (a) where the notice is sent by registered or certified mail, shall be deemed to have received the notice on the seventh day after the day on which it was mailed; and
  - (b) shall furnish the information within such reasonable time as is specified in the
- (2) Proof of service of notice.—A certificate purporting to be signed by the Minister certifying that a notice was sent by registered or certified mail to the person to whom it was addressed, accompanied by an identifying post office certificate of the registration or certification and a true copy of the notice, is admissible in evidence and is proof of the statements contained therein without proof of the signature or official character of the person appearing to have signed the certificate.
- (3) **Proof of failure to comply.**—Where the Minister is authorized to require a person to furnish information under this Part or the regulations, a certificate of the Minister certifying that the information has not been furnished is admissible in evidence and in the absence of any evidence to the contrary is proof of the statements contained therein.
- (4) **Proof of documents.**—A certificate of the Minister certifying that a document annexed thereto is a document or a true copy of the document made by or on behalf of the Minister shall be admitted in evidence and has the same force and effect as if it had been proven in the ordinary way.
- (5) **Proof of authority.**—A certificate under this section signed or purporting to be signed by the Minister is admissible in evidence without proof of the Minister's appointment or signature.

1993, c. 42, s. 39.

- 254. (1) Pay statement.—An employer shall, at the time of making any payment of wages to an employee, furnish the employee with a statement in writing setting out
  - (a) the period for which the payment is made;
  - (b) the number of hours for which the payment is made;
  - (c) the rate of wages;
  - (d) details of the deductions made from the wages; and
  - (e) the actual sum being received by the employee.
- (2) Exemption.—The Minister may, by order, exempt any employer from any or all of the requirements of subsection (1).

#### Deductions

254.1 (1) General rule.—No employer shall make deductions from wages or other amounts due to an employee, except as permitted by or under this section.

- (2) Permitted deductions.—The permitted deductions are
- (a) those required by a federal or provincial Act or regulations made thereunder;
- (b) those authorized by a court order or a collective agreement or other document signed by a trade union on behalf of the employee;
- (c) amounts authorized in writing by the employee;
- (d) overpayments of wages by the employer; and
- (e) other amounts prescribed by regulation.
- (3) Damage or loss.—Notwithstanding paragraph 2(c), no employer shall, pursuant to that paragraph, make a deduction in respect of damage to property, or loss of money or property, if any person other than the employee had access to the property or money in question.
  - (4) Regulations.—The Governor in Council may make regulations prescribing:
  - (a) deductions that an employer is permitted to make in addition to those permitted by this section; and
  - (b) the manner in which the deductions permitted by this section may be made by the employer.

1993, c. 42, s. 40.

# Combining Federal Works, Undertakings and Businesses

- 255. (1) Orders of Minister combining federal works, undertakings and businesses.—Where associated or related federal works, undertakings and businesses are operated by two or more employers having common control or direction, the Minister may, after affording to the employers a reasonable opportunity to make representations, by order, declare that for all purposes of this Part the employers and the federal works, undertakings and businesses operated by them that are specified in the order are, respectively, a single employer and a single federal work, undertaking or business.
- (2) Idem.—Where an order is made under subsection (1), the employers to which it applies are jointly and severally liable to the employees employed in the federal works, undertakings and businesses to which the order applies for overtime pay, vacation pay, holiday pay and other wages or amounts to which the employees are entitled under this Part

# Offences and Punishment

# 256. (1) Offences and punishment.—Every person who

- (a) contravenes any provision of this Part or the regulations, other than a provision of Division IX, subsection 252(2) or any regulation made pursuant to section 227 or paragraph 264(a),
- (b) contravenes any order made under this Part, or the regulations, or
- (c) discharges, threatens to discharge or otherwise discriminates against a person because that person
  - (i) has testified or is about to testify in any proceedings or inquiry taken or had under this Part, or
  - (ii) has given any information to the Minister or an inspector regarding the wages, hours of work, annual vacation or conditions of work of an employee,

is guilty of an offence and liable on summary conviction to a fine not exceeding five thousand dollars.

- (2) Idem.—Every employer who contravenes any provision of Division IX or any regulation made pursuant to section 227 is guilty of
  - (a) an offence punishable on summary conviction and liable to a fine not exceeding ten thousand dollars; or
  - (b) an indictable offence and liable to a fine not exceeding one hundred thousand dollars.
  - (3) Idem.—Every employer who
  - (a) refuses or fails to keep any record that by subsection 252(2) or any regulation made under paragraph 264(a) the employer is required to keep, or
  - (b) refuses to make available for examination by an inspector at any reasonable time any such record kept by the employer,

is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars for each day during which any such refusal or failure continues.

R.S. 1985, c. 9 (1st Supp.), s. 19.

- 257. (1) Procedure.—A complaint or information under this Part may relate to one or more offences by one employer in respect of one or more of his employees.
- (2) Limitation period.—Proceedings in respect of an offence under this Part may be instituted at any time within but not later than three years after the time when the subject-matter of the proceedings arose.
- (3) Minister's consent required.—No proceeding against a director of a corporation in respect of an offence under this Part shall be instituted except with the consent of the Minister.

1993, c. 42, s. 41.

- 258. (1) Order to pay arrears of wages.—Where an employer has been convicted of an offence under this Part in respect of any employee, the convicting court shall, in addition to any other punishment, order the employer to pay to the employee any overtime pay, vacation pay, holiday pay or other wages or amounts to which the employee is entitled under this Part the non-payment or insufficient payment of which constituted the offence for which the employer was convicted.
- (2) Reinstatement of pay and position.—Where an employer has been convicted of an offence under this Part in respect of the discharge of an employee, the convicting court may, in addition to any other punishment, order the employer
  - (a) to pay compensation for loss of employment to the employee not exceeding such sum as in the opinion of the court is equivalent to the wages that would have accrued to the employee up to the date of conviction but for such discharge; and
  - (b) to reinstate the employee in his employ at such date as in the opinion of the court is just and proper in the circumstances and in the position that the employee would have held but for such discharge.
- (3) When inaccurate records kept.—In determining the amount of wages or overtime for the purposes of subsection (1), if the convicting court finds that the employer has not kept accurate records as required by this Part or the regulations, the employee affected shall be conclusively presumed to have been employed for the maximum number of hours a week allowed under this Part and to be entitled to the full weekly wage therefor.

- 259. Refusal to comply with order.—An employer who refuses or fails to comply with an order of a convicting court made under section 258 is guilty of an offence punishable on summary conviction and liable to a fine not exceeding one hundred dollars for each day during which such refusal or failure continues.
- R.S. 1985, c. 9 (1st Supp.), s. 20.
- 259.1 (1) Imprisonment precluded in certain cases.—Where a person is convicted of an offence under this Part punishable on summary conviction, no imprisonment may be imposed as punishment for the offence or in default of payment of any fine imposed as punishment.
- (2) Recovery of penalties.—Where a person is convicted of an offence under this Part and the fine that is imposed is not paid when required, the prosecutor may, by filing the conviction, enter as a judgment the amount of the fine and costs, if any, in a superior court of the province in which the trial was held, and the judgment is enforceable against the person in the same manner as if it were a judgment rendered against the person in that court in civil proceedings.
- R.S. 1985, c. 9 (1st Supp.), s. 20.
- 260. Identity of complainants.—Where a person who makes a complaint to the Minister requests that his name and identity be withheld, his name and identity shall not be disclosed by the Minister or his officials except where disclosure is necessary for the purposes of a prosecution or is considered by the Minister to be in the public interest.
- **261.** Civil remedy.—No civil remedy of an employee against his employer for arrears of wages is suspended or affected by this Part.

#### Ministerial Orders

**262.** Orders.—Where by this Part or the regulations the Minister is authorized to make any order in respect of any matter, the order may be made to apply generally or in particular cases or to apply to classes of employees or industrial establishments.

#### Annual Report

263. Report to Parliament.—The Minister shall, within three months after the termination of each fiscal year, prepare an annual report on the administration of this Part, including a statement showing the additional hours worked by employees under permits issued by the Minister under section 176 and the additional hours worked under section 177, and cause the report to be laid before Parliament forthwith or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that either House of Parliament is sitting.

#### Regulations

- 264. Regulations.—The Governor in Council may make regulations for carrying out the purposes of this Part and, without restricting the generality of the foregoing, may make regulations
  - (a) requiring employers to keep records of wages, vacations, holidays and overtime of employees and of other particulars relevant to the purposes of this Part or any Division thereof;

- (b) designating any branch, section or other division of any federal work, undertaking or business as an industrial establishment for the purposes of this Part or any Division thereof;
- (c) governing the production and inspection of records required to be kept by employers;
- (d) for calculating and determining wages received by an employee in respect of his employment, including the monetary value of remuneration other than money and, for the purposes of any provision or provisions of this Part specified in the regulations, the regular rate of wages of employees;
- (e) for calculating and determining the regular rate of wages, on an hourly basis, of employees who are paid on any basis of time other than hourly or who are not paid solely on a basis of time;
- (e.1) respecting the calculation and payment of the wages and other amounts to which an employee whose wages are paid on a commission basis, on a salary plus commission basis or on any other basis other than time is entitled to pursuant to Divisions V, VIII, X and XI;
- (f) prescribing the maximum number of hours that may elapse between the commencement and termination of the working day of any employee;
- (g) fixing the minimum period that an employer may allow his employee for meals, and the maximum period for which an employer may require or permit an employee to work or be at his disposal without a meal period intervening;
- (h) requiring an employer in any industrial establishment to notify employees, by the publication of such notices, in such manner as may be prescribed, of
  - (i) the provisions of this Part or any regulation or order made under this Part,
  - (ii) the particulars of hours of work, including the hours at which shifts change,
  - (iii) the particulars of rest periods and meal periods, and
  - (iv) other matters related to hours and conditions of work of employees;
- (i) providing for the payment of any wages of an employee to the Minister or to another person in the event that the employee cannot be found or in any other case;
- (j) providing for the establishment of consultative or advisory committees to advise the Minister on any matters arising in relation to the administration of this Part; and
- (k) for any other matter or purpose that under this Part is required or permitted to be prescribed by regulation.

R.S. 1985, c. 9 (1st Supp.), s. 21.

# CANADA INDUSTRIAL RELATIONS REGULATIONS

# Regulations respecting industrial relations in federal works, undertakings or businesses

C.R.C. 1978, c. 1012, as am. SOR/78-252; SOR/78-873; SOR/79-284; SOR/85-37; SOR/85-1021; SOR/89-535; SOR/92-594

#### Short Title

1. These Regulations may be cited as the Canada Industrial Relations Regulations.

# Interpretation

- 2. In these Regulations,
- "Act" means Part I of the Canada Labour Code:
- "Director" means the Director, Arbitration Services, Federal Mediation and Conciliation Service, Department of Labour;
- "Director General" means the Director General, Mediation and Conciliation Branch, Federal Mediation and Conciliation Service, Department of Labour.
- "Senior Assistant Deputy Minister" means the Senior Assistant Deputy Minister, Federal Mediation and Conciliation Service, Department of Labour.
- SOR/78-252; SOR/78-873; SOR/85-37; SOR/85-1021; SOR/89-535; SOR/92-594.

# Notice, Requests and Reports

- 3. (1) Subject to subsection (2), any notice, request or report that may be given or made to, or received by, the Minister under the Act may also be given or made to, or received by, the Senior Assistant Deputy Minister or the Director General.
- (2) Any request that may be made to the Minister under subsection 57(2), (3) or (4) of the Act may be made to the Minister or the Director.
- (3) Subject to subsection (4), any notice, request or consent authorized or required under the Act to be given or sent by the Minster may be given or sent on behalf of the Minister by the Senior Assistant Deputy Minister or the Director General.
- (4) Any notice or consent that may be given or sent by the Minister in respect of a request under subsection 57(2), (3) or (4) of the Act may be given or sent by the Director on behalf of the Minister.
- SOR/78-873; SOR/85-1021; SOR/89-535; SOR/92-594.
- 4. (1) Any notice or report required or authorized under the Act to be given by the Minister, a conciliation commissioner, a conciliation board or an Industrial Inquiry Commission to any person or organization may be given or sent
  - (a) by registered mail addressed to that person or organization at his or its latest known or usual address or at his or its place of business; or
  - (b) by personally serving a copy thereof,

- (i) in the case of a person, upon that person or, in his absence, upon some other person who appears to be at least 16 years of age, at that person's latest known or usual address or at that person's place of business, and
- (ii) in the case of an organization, upon an officer or employee of that organization.
- (2) The giving or sending of a notice or report referred to in subsection (1) to a person or organization in a manner described in paragraph (1)(a) or (b) shall constitute sufficient service of such notice or report on the person or organization to whom it is given or sent.
- (3) Subsections (1) and (2) do not apply to a notice that may be given or sent by the Minister in respect of a request under subsection 57(2), (3) or (4) of the Act. SOR/89-535.

# Notice to Commence Collective Bargaining

- 5. A notice to commence collective bargaining given under the Act
- (a) shall be dated and signed by or on behalf of the party giving the notice;
- (b) may specify the section of the Act under which the notice is being given; and
- (c) may designate a convenient time and place for the collective bargaining to commence.

SOR/85-37.

# Notice of Dispute and Request for Conciliation Assistance

- 6. A notice to the Minister given under section 71 of the Act shall
- (a) state the name and address of the party giving the notice;
- (b) state the name and address of the other party to the dispute;
- (c) state the date upon which notice to commence collective bargaining was given;
- (d) state the steps that have been taken, the progress that has been made and the difficulties that have been encountered in collective bargaining following the giving of the notice;
- (e) be accompanied by a copy of the notice to commence collective bargaining;
- (f) be accompanied by a copy of any existing collective agreement between the parties; and
- (g) be signed by or on behalf of the party giving the notice. SOR/89-535.

# Request to the Minister for his Consent to the Making of a Complaint

- 7. A request to the Minister for the Minister's consent to the making of a complaint to the Board in respect of an alleged failure to comply with section 50 or paragraph 94(3)(g) or 95(a) or (b) of the Act shall be signed by or on behalf of the party making the request, be verified by statutory declaration and state
  - (a) the name and address of the party making the request,
  - (b) the name and address of the person or organization against whom it is desired to make a complaint,

- (c) the nature of the alleged failure to comply,
- (d) the section of the Act in respect of which It is alleged there has been a failure to comply,
- (e) the date or dates upon which and the place where the alleged failure to comply occurred or, in the case of an alleged continuing failure to comply, the date upon which the alleged continuing failure to comply commenced and the period of time during which it continued, and
- (f) the facts upon which the party making the request relies as constituting the alleged failure to comply.

SOR/89-535.

# Request to the Minister for his Consent to a Prosecution

- 8. [Revoked SOR/79-284.]
- 9. Where a request referred to in section 7 is made to the Minister, the Minister may
- (a) give notice of the request and a copy thereof and of any particulars furnished by the party making the request to the person or organization against whom the Minister's consent to make a complaint is requested;
- (b) request the person or organization to whom notice is given pursuant to paragraph (a) to file a reply to the request within 10 working days after the date of the Minister's request for the reply or within such longer period as the Minister may allow;
- (c) require that the reply referred to in paragraph (b) be verified by statutory declaration;
- (d) ask for such further particulars of the request or of any reply filed under paragraph (b) as he considers necessary in order to dispose of the request; and
- (e) appoint a person to obtain the particulars referred to in paragraph (d) and to resolve the matter giving rise to the complaint.

#### SOR/79-284; SOR/85-37.

- 10. A request to the Minister for the appointment of an arbitrator under subsection 57(2), (3) or (4) of the Act or an arbitration board chairman under subsection 57(4) of the Act shall
  - (a) state the name and address of the party making the request or his representative;
  - (b) state the name and address of the other party to the dispute or his representative;
  - (c) where an arbitration board is to be established, state the names and addresses of the parties' nominees;
  - (d) state the nature and date of occurrence of the dispute;
  - (e) be accompanied by a copy of the grievance form, if any, required by the collective agreement;
  - (f) be accompanied by a copy of the applicable collective agreement between the parties;
  - (g) be accompanied by a copy of all the pertinent correspondence exchanged between the parties up to the time the request is made; and

- (h) be signed by or on behalf of the parties making the request. SOR/78-873; SOR/89-535.
- 11. A copy of every order or decision referred to in section 59 of the Act shall be filed within 15 days after the order or decision has been given or made. SOR/78-873; SOR/89-535.

# CANADA INDUSTRIAL RELATIONS REMUNERATION REGULATIONS

Regulations respecting the remuneration and expenses of chairmen and members of industrial Inquiry commissions and conciliation boards and of conciliation commissioners and mediators

C.R.C. 1978, c. 1013, as am. SOR/79-400; SOR/81-802; SOR/84-753; SOR/87-118; SOR/90-701

#### Short Title

1. These Regulations may be cited as the Canada Industrial Relations Remuneration Regulations.

#### Remuneration

- 2. The remuneration to be paid under section 116 of the Canada Labour Code is fixed at
  - (a) in the case of a member of a conciliation board, other than the chairman, \$500 for each day that the member is engaged in the performance of the duties for which the remuneration is to be paid; and
  - (b) in the case of any other person, \$800 for each day that the person is engaged in the performance of the duties for which the remuneration is to be paid.
- SOR/79-400; SOR/81-802; SOR/84-753; SOR/87-118; SOR/90-701.
- 3. Every member or other person referred to in section 116 of the *Canada Labour Code* is entitled to be paid reasonable travelling and other expenses incurred by that person while absent from the person's ordinary place of residence while the person is engaged in the performance of the duties for which the remuneration is paid. SOR/79-400; SOR/81-802; SOR/84-753; SOR/87-118; SOR/90-701.
  - 4. [Revoked SOR/90-701.]

# CANADA LABOUR RELATIONS BOARD REGULATIONS, 1992

# Regulations relating to the Canada Labour Relations Board, 1992

# SOR/91-622

#### Short Title

1. These Regulations may be cited as the Canada Labour Relations Board Regulations, 1992.

#### PART I

#### **GENERAL**

#### Interpretation

- 2. In these Regulations,
- "Act" means the Canada Labour Code;
- "application" includes any application, complaint, question or dispute made or referred to the Board in writing pursuant to the Act;
- "complaint" includes any complaint filed in writing with the Board pursuant to subsection 97(1), 110(3) or 133(1) of the Act;
- "person" includes an employer, an employers' organization, a trade union, a council of trade unions, an employee or a group of employees;
- "Registrar" means the Regional Director for each of the regional offices of the Board or the Director General, Operations or Manager of Process Administration in Ottawa;
- "Returning Officer" means a person appointed by the Board to conduct a representation vote.

#### Orders

- 3. (1) Any member of the Board may sign an order of the Board.
- (2) Unless otherwise stated in the order, an order of the Board takes effect on the day it is issued.

#### PART II

# RULES APPLICABLE TO PROCEEDINGS

#### Commencement of Proceedings

4. Every person who initiates a proceeding before the Board shall do so by filing a written application with the Board.

SOR/91-622 S. 7

#### Forms

5. In any proceeding before the Board, the use of the forms provided by the Board is not essential.

# Signatures and Authorizations

- 6. (1) An application, reply or request to intervene filed with the Board shall be signed as follows:
  - (a) where it is filed by a trade union, a council of trade unions or an employers' organization, it shall be signed by the president or secretary or two other officers or by any person authorized by the trade union, the council of trade unions or the employers' organization;
  - (b) where it is filed by an employer, it shall be signed by the employer or by the general manager or chief executive officer or by any person authorized by the employer; and
  - (c) where it is filed by an employee, it shall be signed by the employee or by any person authorized by the employee.
- (2) For the purpose of subsection (1), an authorization shall be given in writing and filed with the Board.
- (3) Any document that is required to be served on a person who has filed an authorization pursuant to subsection (2) may be served on the person named in that authorization.

# Filing and Service of Documents

- 7. (1) Where any application, reply, request to intervene or other document is required by these Regulations to be filed with the Board or served on any person, it shall be filed or served
  - (a) by handing it to the recipient in person;
  - (b) by mail addressed to the address for service, as set out in subsection (2);
  - (c) by transmitting the document by electronic means, including a telecopier, that provides a proof of receipt of the document; or
  - (d) in such other manner as the Board directs or accepts in any specific case.
  - (2) For the purpose of subsection (1), address for service means,
  - (a) in the case of the Board, the address of one of the Board's offices; and
  - (b) in the case of any other person, the address of the person appearing in any notice issued by the Board in the proceeding in respect of which service is being made or, if no address appears, at the last known address of the person.
- (3) A document that is transmitted in the manner referred to in paragraph (1)(c) shall include the following information:
  - (a) the name, address and telephone and telecopier numbers of the person transmitting the document;
  - (b) the name, address and telephone and telecopier numbers of the person to whom the document is being transmitted;
  - (c) the date and time of transmission;

- (d) the total number of pages being transmitted;
- (e) the number of the telecopier from which the document is transmitted if it is different from the telecopier number referred to in paragraph (a); and
- (f) the name and telephone number of a person to contact in the event of problems in the transmission of the document.

## Date of Filing

- 8. The date of filing of an application, reply, request to intervene or any other document with the Board is
  - (a) where the document is sent by registered mail, the date it is mailed; and
  - (b) in any other case, the date the documentIs received by the Board.

# **Applications**

- 9. (1) Except as otherwise provided in these Regulations, a person who files an application with the Board shall include in the application the following information:
  - (a) the name, address and telephone number of the applicant;
  - (b) the name, address and telephone number of any person who is concerned or may be affected by the application;
  - (c) reference to the provision of the Act pursuant to which the application is being made;
  - (d) full particulars of the facts and grounds supporting the application;
  - (e) the date and description of any order or decision of the Board relating to the application; and
  - (f) a description of the order or decision sought.
- (2) All documents relevant to an application referred to in subsection (1) shall be filed with the Board.

## Notices of Application

- 10. (1) Subject to subsection (2), the Registrar shall, on receipt of an application, give notice in writing thereof to any person who is concerned or may be affected by the application.
- (2) Where the rights of employees could be affected by an application, the Registrar may, in writing, require an employer or a trade union to do one or both of the following:
  - (a) immediately post any notices of the application that are provided by the Board, for the period that the Registrar prescribes, in places where those notices are most likely to come to the attention of the employees who are concerned or may be affected by the application; and
  - (b) inform the employees who are concerned or may be affected by the application of the filing of the application in the manner that the Registrar directs.
- (3) The Registrar may require an employer or a trade union to provide written confirmation to the Board that the employer or trade union has complied with the requirement set out in subsection (2).

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- (4) The date of receipt by employees of a notice of application is
- (a) the day on which the notice is posted pursuant to paragraph (2)(a), or
- (b) the day the employees are given notice or are informed of the application pursuant to subsection (1) or paragraph (2)(b),

whichever is the earlier.

# Replies

- 11. (1) Except as otherwise provided in these Regulations, any party to an application who makes a reply shall do so in writing and include the following information:
  - (a) the name, address and telephone number of the person making the reply;
  - (b) the Board's file number for the application being replied to;
  - (c) a denial or admission of each allegation made in the application;
  - (d) full particulars of the facts and grounds supporting the reply;
  - (e) the party's position with respect to the order or decision sought by the applicant; and
  - (f) where the person making the reply wishes to be heard for the purpose of presenting oral arguments or evidence, a request for a hearing.
- (2) A reply referred to in subsection (1) and all documents relevant to the reply shall be filed with the Board.

#### Interventions

- 12. (1) A person who has an interest in an application may file a request to intervene, which request shall be in writing and include the following information:
  - (a) the name, address and telephone number of the person making the request to intervene;
  - (b) the Board's file number for the application that is the subject of the request to intervene;
  - (c) a denial or admission of each allegation made in the application;
  - (d) the grounds for intervention and the person's interest in the matter;
  - (e) full particulars of the facts and grounds supporting the request to intervene; and
  - (f) the person's position with respect to the order or decision sought by the applicant.
- (2) A request to intervene referred to in subsection (1), and all documents relevant to the intervention, shall be filed with the Board.
- (3) Where in the opinion of the Board an intervention would further the objectives of the Act, the Board may allow the intervention subject to any conditions that it considers appropriate.

# Time for Replying or Intervening

- 13. (1) Except as otherwise provided in these Regulations, a person who wishes to reply to or intervene in a proceeding shall
  - (a) file a reply or request to intervene within 10 days after receiving notice of the application, where the person has been given notice of the application; or

- (b) file a request to intervene within the time specified by the Board, where the person has not been given notice of the application.
- (2) Unless the Board decides otherwise in accordance with paragraph 16(m) of the Act, a reply or request to intervene that is filed after the time referred to in subsection (1) is inadmissible.

## Statutory Declaration

- 14. (1) The Board may at any time require a person who has filed an application, reply, request to intervene or other document with the Board to verify by statutory declaration the contents of that document within the time specified by the Board.
- (2) Where the statutory declaration referred to in subsection (1) is not provided within the specified time, the Board may set aside all or any part of the application, reply, request to intervene or other document.

## Consolidation of Proceedings

15. The Board may, on such terms as it considers appropriate, direct that two or more proceedings before it be consolidated.

## Production of Information

16. The Board may at any time require a party or an intervenor to a proceeding to provide the Board with information related to the proceeding, in the manner and within the time that the Board specifies.

## Confidentiality of Documents

17. The Board, on its own initiative or at the request of a party or intervenor, may declare that a document filed with the Board be treated as confidential and may limit access to the document to those persons whom the Board designates, subject to any conditions that the Board considers appropriate.

#### Exchange of Documents

- 18. (1) Subject to sections 17 and 25 and subsection 27(2), a person who has received notice of an application under subsection 10(1) and who files a document with the Board in respect of the proceeding shall forthwith serve a copy of that document on all other persons named in any notice that the person has received from the Board in the proceeding.
- (2) Any person who files a document with the Board in respect of a proceeding shall confirm in writing that a copy is being served on any person named in any notice that the person has received from the Board in the proceeding and shall inform the Board of the time and manner of service.

#### Hearings

19. (1) Any party or intervenor who wants the Board to hold a hearing in respect of a proceeding shall make a request in writing to the Board stating the reasons for the request.

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(2) Except as otherwise provided in the Act, where the Board receives a request for a hearing, the Board may proceed and dispose of the matter without a hearing notwithstanding the request.

# Notice of Hearing

- 20. (1) Subject to subsections 34(4) and 35(4), and unless the Board directs otherwise, the Registrar shall give not less than 10 days' notice of a hearing to the parties, to the intervenors and to any other person who has filed a request to intervene in the proceeding.
- (2) Where a person who is notified of a hearing does not appear, the Board may proceed and dispose of the matter in the absence of that person.

# Cancellation, Adjournment and Postponement of Hearings

21. The Board may cancel a hearing or, in accordance with paragraph 16(l) of the Act, adjourn or postpone a hearing on the conditions that it considers appropriate.

#### Summons

22. Pursuant to paragraph 16(a) of the Act, any person authorized by the Board may, in relation to a proceeding before the Board, sign a summons requiring a person to appear and give evidence on oath and produce documents and things.

#### PART III

#### APPLICATIONS RELATING TO BARGAINING RIGHTS

# Evidence of Employees' Wishes

- 23. In any application relating to bargaining rights,
- (a) membership of an employee in a trade union is evidence that the employee wishes to be represented by the trade union as that employee's bargaining agent; and
- (b) membership in a trade union of a majority of employees in a unit appropriate for collective bargaining is evidence that the majority of the employees in the bargaining unit wish to be represented by the trade union as their bargaining agent.

# Evidence of Membership in a Trade Union

- 24. In any application relating to bargaining rights, the Board may accept as evidence of membership in a trade union evidence that a person
  - (a) has signed an application for membership in the trade union; and
  - (b) has paid at least five dollars to the trade union for or within the six-month period immediately before the date on which the application was filed.

# Confidentiality of Employees' Wishes

25. The Board shall not disclose to anyone evidence that could, in the Board's opinion, reveal membership in a trade union, opposition to the certification of a trade union or the wish of any employee to be represented by or not to be represented by a

trade union, unless the Board considers that such disclosure would be in furtherance of the objectives of the Act.

# Representation Votes

- 26. (1) Where the Board orders a representation vote be taken, the Board shall appoint a Returning Officer to conduct the vote.
- (2) The Returning Officer may give directions to ensure the proper conduct of the vote and shall report the results of the vote to the Board.
- (3) The Returning Officer may appoint one or more employees of the Board, as required, to assist in the conduct of the vote.

# Applications for Certification

- 27. (1) An application for certification made by a trade union pursuant to section 24 of the Act or by a council of trade unions pursuant to section 32 of the Act shall contain
  - (a) the name, address and telephone number of the applicant;
  - (b) the name, address and telephone number of the employer of the employees affected by the application;
  - (c) a description of the general nature of the employer's business;
  - (d) details respecting the location of the establishments affected and a description of the proposed bargaining unit that the applicant considers appropriate for collective bargaining and for which the applicant is applying for certification;
  - (e) the name, address and telephone number of any trade union or council of trade unions that is the bargaining agent for the employees affected by the application;
  - (f) the commencement and termination dates of any collective agreements in force or recently expired covering the employees in the proposed bargaining unit who are affected by the application and a description of the bargaining unit governed by each such agreement;
  - (g) the date and a description of any order certifying a trade union or a council of trade unions as bargaining agent for the employees affected by the application; and
  - (h) the approximate number of employees in the proposed bargaining unit.
- (2) An application referred to in subsection (1) shall be accompanied by a separate and confidential statement of the exact number of employees in the proposed bargaining unit that the applicant claims to represent as members.
- (3) All documents relevant to an application referred to in subsection (1) shall be filed with the Board.

# Applications for Revocation of Bargaining Rights and Related Matters

- 28. (1) An application made by an employee pursuant to section 38 of the Act shall contain:
  - (a) the name, address and telephone number of the applicant;
  - (b) the name, address and telephone number of the trade union affected by the application;

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- (c) the name, address and telephone number of the employer of the employees affected by the application and of any person who, in the opinion of the applicant, could have an interest in the application;
- (d) the date and a description of the order of the Board, if any, certifying the trade union affected by the application;
- (e) the commencement and termination dates of the collective agreement, if any, covering the employees in the bargaining unit affected by the application; and
- (f) the approximate number of employees in the bargaining unit affected by the application.
- (2) An application referred to in subsection (1) shall be accompanied by a separate and confidential statement, signed by each employee whom the applicant claims to represent, stating that they do not wish to be represented by the bargaining agent and authorizing the applicant to act on their behalf.
- (3) The statement described in subsection (2) shall show the date on which each employee signed the statement, and that date shall be not more than six months prior to the date on which the application is filed.
- (4) All documents relevant to an application referred to in subsection (1) shall be filed with the Board.

# Applications for Revocation for Fraud

- 29. (1) An application made pursuant to subsection 40(1) of the Act shall contain
- (a) the name, address and telephone number of the applicant;
- (b) the name, address and telephone number of the trade union affected by the application;
- (c) if the employer itself is not the applicant, the name, address and telephone number of the employer of the employees affected by the application;
- (d) the date and a description of the order of the Board certifying the trade union affected by the application; and
- (e) full particulars of the acts constituting the alleged fraud, including when and how those acts became known to the applicant.
- (2) All documents relevant to an application referred to in subsection (1) shall be filed with the Board.

# Applications for Revocation of Certification of a Council of Trade Unions

- 30. (1) An application made pursuant to subsection 41(1) of the Act shall contain
- (a) the name, address and telephone number of the applicant;
- (b) the name, address and telephone number of each trade union and council of trade unions affected by the application;
- (c) if the employer itself is not the applicant, the name, address and telephone number of the employer of the employees affected by the application;
- (d) the date and a description of the order of the Board certifying the council of trade unions that is the subject of the application; and
- (e) full particulars of the facts and grounds supporting the application.

(2) All documents relevant to an application referred to in subsection (1) shall be filed with the Board.

# Subsequent Applications for Certification and Revocation

- 31. (1) Where the Board has rejected an application for certification by a trade union or a council of trade unions, the Board shall not consider a new application for certification from that trade union or council of trade unions in respect of the same or what the Board considers to be substantially the same bargaining unit until six months have elapsed from the date on which the application was rejected.
- (2) Where the Board has rejected an application by an employee for revocation of certification of a trade union or council of trade unions, the Board shall not consider a new application for revocation in respect of the same or what the Board considers to be substantially the same bargaining unit until six months have elapsed from the date on which the application was rejected.
- (3) Notwithstanding subsections (1) and (2), the Board may, on its initiative or at the request of a trade union, a council of trade unions or an employee, abridge the time period specified in subsection (1) or (2).

#### PART IV

# UNFAIR LABOUR PRACTICE COMPLAINTS

# Unfair Labour Practice Complaints

- 32. (1) A complaint made pursuant to subsection 97(1), 110(3) or 133(1) of the Act shall contain
  - (a) the name, address and telephone number of the complainant;
  - (b) the name, address and telephone number of the person alleged to have failed to comply with the Act, to be referred to as the respondent;
  - (c) the name, address and telephone number of the person alleged to have been prejudiced;
  - (d) reference to the provision of the Act allegedly violated;
  - (e) full particulars of the facts and grounds supporting the complaint;
  - (f) the date on which the complainant knew of the action or circumstances giving rise to the complaint;
  - (g) full particulars of the measures taken, if any, to have the complaint submitted to arbitration pursuant to a collective agreement;
  - (h) a description of the order or decision sought; and
  - (i) where the complainant wishes to be heard for the purpose of presenting oral arguments or evidence, a request for a hearing.
- (2) A complaint in which a violation of paragraph 95(f) or (g) of the Act is alleged must describe the manner in which the conditions set out in subsection 97(4) of the Act have been met.

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- (3) Where, under subsection 97(3) of the Act, the consent in writing of the Minister is required for the filing of a complaint, a copy of the consent of the Minister shall be filed with the complaint.
- (4) All documents relevant to a complaint referred to in subsection (1) shall be filed with the Board.

# Replies

- 33. (1) A respondent who wishes to make a reply to a complaint made pursuant to subsection 97(1), 110(3) or 133(1) of the Act shall do so by filing the reply with the Board within five days after receiving notice of the application.
  - (2) A reply referred to in subsection (1) shall contain
  - (a) the name, address and telephone number of the respondent;
  - (b) the Board's file number for the complaint being replied to;
  - (c) a denial or admission of each allegation made in the complaint;
  - (d) full particulars of the facts and grounds supporting the reply;
  - (e) the respondent's position with respect to the order or decision sought by the complainant; and
  - (f) where the respondent wishes to be heard for the purpose of presenting oral arguments or evidence, a request for a hearing.
- (3) All documents relevant to a reply referred to in subsection (1) shall be filed with he Board.

# PART V

# UNLAWFUL STRIKES AND LOCKOUTS

# Applications for Declarations of an Unlawful Strike

- 34. (1) An application by an employer for a declaration of an unlawful strike under absection 91(1) of the Act shall contain:
  - (a) the name, address and telephone number of the employer;
  - (b) the name, address and telephone number of any trade union and, if applicable, any employee against whom an order is specifically sought, to be referred to as the respondents;
  - (c) full particulars of the facts and grounds on which the employer relies in alleging that the strike was, is or would be unlawful;
  - (d) a description of the order or decision sought under any of paragraphs 91(2)(a) to (d) of the Act; and
  - (e) where the employer requests that a hearing be held forthwith, the reasons for that request.
- (2) A copy of the collective agreement and all other documents relevant to an approach of the collection referred to in subsection (1) shall be filed with the Board.
- (3) An employer who requests that a hearing be held forthwith shall serve a copy of e application for a declaration of unlawful strike on the respondents and shall inform e Board of the time and manner of service.

- (4) An application served on the respondents in accordance with subsection (3) constitutes notice to those respondents that a hearing could be held forthwith, at a time and place to be communicated by the Registrar.
- (5) The Registrar shall give notice of the time and place of a hearing in respect of an application referred to in subsection (1) to
  - (a) the applicant; and
  - (b) the respondents.
- (6) Service on the bargaining agent or one of its officers of notice of an application referred to in subsection (1) or notice of a hearing in respect of the application constitutes service of such notice on the employees in the bargaining unit except those against whom an order is specifically sought in the application.

# Applications for Declaration of an Unlawful Lockout

- 35. (1) An application by a trade union for a declaration of an unlawful lockout pursuant to section 92 of the Act shall contain
  - (a) the name, address and telephone number of the trade union;
  - (b) the name, address and telephone number of the employer of the employees being locked out and, if applicable, of any person acting on the employer's behalf against whom an order is specifically sought, to be referred to as the respondents;
  - (c) full particulars of the facts and grounds on which the trade union relies in alleging that the lockout was, is or would be unlawful;
  - (d) a description of the order or decision sought under any of paragraphs 92(a) to (c) of the Act; and
  - (e) where the trade union requests that a hearing be held forthwith, the reasons for that request.
- (2) A copy of the collective agreement and all other documents relevant to an application referred to in subsection (1) shall be filed with the Board.
- (3) A trade union that requests that a hearing be held forthwith shall serve a copy of the application for a declaration of an unlawful lockout on the respondents and shall inform the Board of the time and manner of service.
- (4) An application served on the respondents in accordance with subsection (3) constitutes notice to those respondents that a hearing could be held forthwith, at a time and place to be communicated by the Registrar.
- (5) The Registrar shall give notice of the time and place of a hearing in respect of an application referred to in subsection (1) to
  - (a) the applicant; and
  - (b) the respondents.

# Replies to Application for Declaration of Unlawful Strike or Unlawful Lockout

36. (1) A respondent who wishes to reply to an application for declaration of unlawful strike or unlawful lockout shall do so by filing a reply with the Board within five days after receiving notice of, or a copy of, the application or within such other period as the Board determines.

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- (2) A reply referred to in subsection (1) shall contain
- (a) the name, address and telephone number of the respondent;
- (b) the Board's file number for the application being replied to;
- (c) a denial or admission of each allegation made in the application;
- (d) full particulars of the facts and grounds supporting the reply; and
- (e) the respondent's position with respect to the order or decision sought by the applicant.
- (3) All documents relevant to a reply referred to in subsection (1) shall be filed with the Board.

#### PART VI

#### APPLICATIONS UNDER SECTION 18

- 37. (1) Except as otherwise provided in subsection (2), an application filed with the Board under section 18 of the Act is governed by these Regulations.
- (2) An application under section 18 of the Act to reconsider a decision or order that is alleged to be erroneous in law or contrary to the policies of the Board shall be filed within 21 days after the date the decision or order being contested was made.
  - (3) A person who files an application in accordance with subsection (2) shall
  - (a) set out all the arguments supporting the application and include all the information required under section 9; and
  - (b) serve the application and all relevant documents on all persons who were parties or intervenors to the decision or order being contested.

#### **PART VII**

# **INQUIRY UNDER SECTION 34**

- 38. (1) The Board may appoint a person to conduct on its behalf an inquiry provided for in subsection 34(2) of the Act.
- (2) A person appointed pursuant to subsection (1) has the powers conferred on the Board under paragraphs 16(b), (f) and (h) of the Act.

#### PART VIII

#### TRANSITIONAL PROVISIONS

- 39. (1) These Regulations apply to all proceedings before the Board that are pending on the date these Regulations come into force.
- (2) Any proceeding initiated or document filed in accordance with the Canada Labour Relations Board Regulations, 1978 before the coming into force of these Regulations shall not be invalidated merely because such act or filing does not conform to these Regulations.

# CANADA LABOUR STANDARDS REGULATIONS

Regulations respecting hours of work, wages, annual vacations, general holidays, reassignment, maternity leave and parental leave, bereavement leave, group and individual termination of employment and severance pay, work-related illness and injury in federal works, undertakings and businesses

C.R.C. 1978, c. 986, as am. SOR/78-560; SOR/79-309; SOR/80-687; SOR/81-284; SOR/81-473; SOR/82-747; SOR/86-477; SOR/86-628; SOR/89-118; SOR/89-464; SOR/91-461; SOR/94-668

#### Short Title

1. These Regulations may be cited as the Canada Labour Standards Regulations.

#### Interpretation

- 2. (1) In these Regulations,
- "Act" means Part III of the Canada Labour Code;
- "post" means, in respect of a document, to post in readily accessible places where the document is likely to be seen by the employees to whom it applies, and to keep the document posted for the period during which it applies.
- (2) Where, under these Regulations, any notice, application or other document is required or authorized to be filed with or sent to the regional director, it shall be filed with or sent to the regional director whose office is located at the city nearest to the place where the employee concerned resides.

# SOR/91-461; SOR/94-668.

#### Exclusion of Professions

3. Division I of the Act does not apply to members of the architectural, dental, engineering, legal or medical professions. SOR/78-560.

#### Modified Work Schedule

- **4.** A notice that is required by subsection 170(3) or 172(3) of the Act to be posted before a work schedule takes effect shall contain the information set out in Schedule III. SOR/78-560; SOR/91-461; SOR/94-668.
- 5. (1) Where, in accordance with subsection 170(1) or 172(1) of the Act, the parties to a collective agreement have agreed in writing to a modified work schedule, the written agreement shall be dated and contain the information set out in Schedule III.
- (2) Where, in accordance with subsection 170(2) or 172(2) of the Act, at least 70 per cent of the employees affected by the establishment or modification of a work schedule have approved that work schedule, the employer shall post a notice of the new work schedule containing the information set out in Schedule III. SOR/91-461; SOR/94-668.

# Averaging

- 6. (1) Where the nature of the work in an industrial establishment necessitates that the hours of work of certain employees be irregularly distributed with the result that those employees
  - (a) have no regularly scheduled daily or weekly hours of work, or
- (b) have regularly scheduled hours of work that vary in number from time to time, the hours of work of each of those employees in a day and in a week may be calculated as an average over an averaging period of two or more consecutive weeks.
- (2) The averaging period referred to in subsection (1) may be changed in accordance with these Regulations, but shall not exceed the number of weeks necessary to cover the period in which fluctuations in the hours of work of the employees take place.
- (3) Before averaging hours of work under subsection (1) or changing the number of weeks in the averaging period, the employer shall, at least 30 days before the date on which the averaging or the change takes effect,
  - (a) post a notice of intention to average hours of work or change the number of weeks in the averaging period, containing the information set out in Schedule IV; and
  - (b) provide a copy of the notice to the regional director and every trade union representing any affected employees who are subject to a collective agreement.
- (4) Where averaging of hours of work is in effect, the employer shall post a notice containing the information set out in Schedule IV.
- (5) Where the parties to a collective agreement have agreed in writing to average the hours of work of employees or to change the averaging period and the written agreement is dated and contains the information set out in Schedule IV, the employer need not satisfy the requirements of subsections (3) and (4).
- (6) Where the hours of work of employees are calculated as an average pursuant to subsection (1),
  - (a) the standard hours of work of an employee shall be 40 times the number of weeks in the averaging period;
  - (b) the maximum hours of work of an employee shall not exceed 48 times the number of weeks in the averaging period; and
  - (c) the overtime rate established pursuant to section 174 of the Act shall be paid for all hours worked in excess of the standard hours of work referred to in paragraph(a), excluding those hours for which a rate at least one and one-half times the regular rate of wages has been paid prior to the end of the averaging period.
- (7) Subject to subsection (8), the standard hours of work and the maximum hours of work calculated in accordance with subsection (6) shall be reduced by eight hours for every day during the averaging period that, for an employee, is a day
  - (a) of bereavement leave with pay;
  - (b) of annual vacation with pay;
  - (c) of leave of absence with pay under subsection 205(2) of the Act;
  - (d) of general or other holiday with pay; or

- (e) that is normally a working day in respect of which the employee is not entitled to regular wages.
- (8) The standard hours of work and the maximum hours of work calculated in accordance with subsection (6) shall not be reduced by more than 40 hours for any week that, for an employee, is a week
  - (a) of annual vacation with pay;
  - (b) of leave of absence with pay under subsection 205(2) of the Act; or
  - (c) that is normally a working week in respect of which the employee is not entitled to regular wages.
- (9) The standard hours of work and the maximum hours of work calculated in accordance with subsection (6) shall be reduced by 40 hours for every period of seven consecutive days, in the averaging period, during which an employee is not entitled to regular wages.
- (10) Where an employee whose hours of work are averaged pursuant to subsection (1) terminates the employee's employment during the averaging period, the employer shall pay the employee's regular rate of wages for the actual hours worked during the completed part of the averaging period.
- (11) Where, during the averaging period, an employer lays off or terminates the employment of an employee whose hours of work are averaged pursuant to subsection (1), the employer shall pay the employee at the overtime rate of wages established under section 174 of the Act for any hours worked, but not previously paid, in excess of 40 times the number of weeks in the completed part of the averaging period.
- (12) An employer who has adopted an averaging period under subsection (1) shall not alter the number of weeks in the averaging period or cease to calculate the average hours of work of employees unless the employer has, at least 30 days before making either change,
  - (a) posted a notice of the change; and
  - (b) provided a copy of the notice to the regional director and every trade union representing any affected employees who are subject to a collective agreement.
- (13) Where, before the end of an averaging period, an employer alters the number of weeks in the averaging period applicable to employees or ceases to calculate the average hours of work of employees, the employer shall pay those employees, at the overtime rate established pursuant to section 174 of the Act, for any hours worked in excess of 40 times the number of weeks in the completed part of the averaging period. SOR/91-461; SOR/94-668.
- 7. Notwithstanding the requirements of these Regulations, section 174 of the Act does not apply in circumstances where there is an established work practice that
  - (a) requires or permits an employee to work in excess of standard hours for the purposes of changing shifts;
  - (b) permits an employee to exercise seniority rights to work in excess of standard hours pursuant to a collective agreement; or
  - (c) permits an employee to work in excess of standard hours as the result of his exchanging a shift with another employee,

SOR/91-461.

# Weekly Rest

- 8. (1) Where hours to be worked in excess of maximum hours of work established by or under section 171 of the Act are agreed to in writing under section 172 of the Act, the work schedule shall include no fewer days of rest than the number of weeks in the work schedule.
- (2) Where hours to be worked in excess of maximum hours of work established by or under section 171 of the Act are authorized under section 176 of the Act, the Minister may specify in a permit referred to in section 176 of the Act that the hours of work in a week need not be scheduled as required by section 173 of the Act during the period of the permit and, having regard to the conditions of employment in the industrial establishment and the welfare of the employees, may prescribe in the permit alternative days of rest to be observed.

SOR/91-461; SOR/94-668.

9. During an averaging period, hours of work may be scheduled and actually worked without regard to section 173 of the Act. SOR/91-461.

# Employees under 17 Years of Age

- 10. (1) An employer may employ a person under the age of 17 years in any office or plant, in any transportation, communication, maintenance or repair service, or in any construction work or other employment in a federal work, undertaking or business if
  - (a) he is not required, under the law of the province in which he is ordinarily resident, to be in attendance at school; and
  - (b) the work in which he is to be employed
    - (i) is not carried on underground in a mine,
    - (ii) would not cause him to be employed in or enter a place that he is prohibited from entering under the Explosives Regulations,
    - (iii) is not work as an atomic energy worker as defined in the Atomic Energy Control Regulations,
    - (iv) is not work under the Canada Shipping Act that he is prohibited by reason of age from doing, or
    - (v) is not likely to be injurious to his health or to endanger his safety.
- (2) An employer may not cause or permit an employee under the age of 17 years to work between 11 p.m. on one day and 6 a.m. on the following day.
- (3) An employer who employs any person under the age of 17 years pursuant to subsection (1) shall pay the person a wage at a rate of not less than four dollars an hour or, where the wages of the person are paid on any basis of time other than hourly, at a rate not less than the equivalent of that rate for the time worked by the person. SOR/80-687; SOR/81-284; SOR/86-477; SOR/91-461.

#### Apprenticeship

11. An employer is exempted from the application of section 178 of the Act and subsection 10(3) of these Regulations in respect of any of the employer's employees who are being trained on the job if those employees are apprentices registered under a

provincial apprenticeship Act and are being paid in accordance with a schedule of rates established thereunder. SOR/91-461.

# Reporting Pay

11.1 An employer shall pay an employee who reports for work at the call of the employer wages for not less than three hours of work at the employee's regular rate of wages, whether or not the employee is called on to perform any work after so reporting for work.

SOR/91-461.

#### Annual Vacations

- 12. An employer shall, at least 30 days prior to determining a year of employment under paragraph (b) of the definition "year of employment" in section 183 of the Act, notify in writing the affected employees of
  - (a) the dates of commencement and expiry of the year of employment; and
  - (b) the method of calculating the length of vacation and the vacation pay for a period of employment of less than 12 consecutive months.

#### SOR/94-668.

- 13. (1) Where an employer has determined a "year of employment" under paragraph (b) of the definition year of employment in section 183 of the Act, the employer shall, within ten months after the commencement date or after each subsequent anniversary date, as the case may be, of the determined year of employment, grant a vacation with vacation pay to each employee who has completed less than 12 months of continuous employment at that date.
- (2) The vacation granted to an employee pursuant to subsection (1) shall be the number of weeks of the employee's vacation entitlement under section 184 of the Act divided by 12 and multiplied by the number of completed months of employment from and including
  - (a) the date employment began, for an employee who became an employee after the commencement date of the year of employment referred to in subsection (1); or
  - (b) the commencement date of the year of employment previously in effect, for all other employees.
- (3) Where an employee is entitled to an annual vacation and there is no agreement between the employer and employee concerning when the vacation may be taken, the employer shall give the employee at least two weeks notice of the commencement of the employee's annual vacation.
- (4) An employer shall pay vacation pay to an employee who is entitled to an annual vacation with vacation pay
  - (a) within the 14 days before the beginning of the vacation; or
  - (b) on the regular pay day during or immediately following the vacation where it is not practicable to comply with paragraph (a) and where it is an established practice in the industrial establishment in which the employee is employed to pay vacation pay on the regular pay day during or immediately following the vacation.

SOR/94-668

- 14. (1) An employee may, by written agreement with the employer, postpone or waive the employee's entitlement to an annual vacation for a specified year of employment.
- (2) Where an employee waives an annual vacation in accordance with subsection (1), the employer shall pay the vacation pay to the employee within 10 months after the end of the specified year of employment.

## SOR/91-461; SOR/94-668.

## General Holidays

- 15. (1) A notice of substitution of a general holiday required to be posted pursuant to subsection 195(3) of the Act shall contain
  - (a) the name of the employer;
  - (b) an identification of the affected employees;
  - (c) the address or location of the workplace;
  - (d) the dates of the general holiday and the substituted holiday;
  - (e) the dates the substitution comes into effect and expires;
  - (f) the date of posting; and
  - (g) a statement that at least 70 per cent of the affected employees must agree to the substitution of the general holiday for the substitution to come into effect.
- (2) The notice referred to in subsection (1) shall remain posted for the duration of the substitution.

SOR/91-461: SOR/94-668.

16. Where, in accordance with subsection 195(1) of the Act, any other holiday is substituted for a general holiday in a written agreement between the parties to a collective agreement, the written agreement shall contain the information set out in paragraphs 15(1)(a) to (e).

SOR/94-668.

## Regular Rate of Wages for Purposes of General Holidays and Bereavement Leave

- 17. For the purposes of subsections 196(2) and (3) and 210(2) of the Act, the regular rate of wages of an employee whose hours of work differ from day to day or who is paid on a basis other than time shall be
  - (a) the average of the employee's daily earnings exclusive of overtime for the 20 days the employee has worked immediately preceding a general holiday or the first day of bereavement leave; or
  - (b) an amount calculated by a method agreed on under or pursuant to a collective agreement that is binding on the employer and the employee.

#### SOR/79-309: SOR/91-461.

18. For the purposes of section 197 and paragraph 198(a) of the Act, where the hours of work of an employee whose wages are calculated on a daily or hourly basis differ from day to day, or where the employee's wages are calculated on a basis other than time, the regular rate of wages for a holiday shall be

- (a) the average of his daily earnings exclusive of overtime for the 20 days he has worked immediately preceding the holiday; or
- (b) an amount calculated by a method agreed upon under or pursuant to a collective agreement that is binding on the employer and the employee.

SOR/79-309; SOR/91-461.

## Multi-employer Employment

## 19. (1) In this section,

- "basic rate of wages" means the basic hourly wage rate of an employee excluding any premium or bonus rates paid under any specific conditions of his employment;
- "employee" means an employee engaged in multi-employer employment;
- "employer" means the employer of an employee;
- "longshoring employment" means employment in the loading or unloading of ship's cargo and in operations related to the loading or unloading of ship's cargo;
- "multi-employer employment" means longshoring employment in any port in Canada where by custom the employee engaged in such employment would in the usual course of a working month be ordinarily employed by more than one employer;
- "multi-employer unit" means an association of employers designated by the Minister as a multi-employer unit.
- (2) When an employee of an employer who is a member of a multi-employer unit is entitled to wages for multi-employer employment for at least 15 days or 120 hours of work in the 30 calendar days immediately preceding a general holiday, the employee is entitled to and shall be paid by the multi-employer unit an amount of not less than eight times his basic hourly wage rate for such employment.
- (3) Where an employee is employed by an employer who is not a member of a multiemployer unit, the employee is entitled to and shall be paid, on each pay day, in lieu of general holidays, an amount equal to three and one-half per cent of his basic rate of wages multiplied by the number of hours worked by the employee for that employer in the pay period for which he is paid on that pay day.
- (4) In addition to any amounts that an employee is entitled to under subsections (2) and (3), an employee who is required by an employer to work on a general holiday shall be paid at a rate of not less than one and one-half times his basic rate of wages for the time worked by him on that day.
- (5) The Minister may by order designate an association of employers as a multiemployer unit for any port or ports if
  - (a) the association has set up and administers a central pay office to record the employment of the employees of the employers who are members of the association and to pay wages to such employees on behalf of their employers; and
  - (b) the Minister is satisfied that the central pay office so set up by the association of employers is authorized to collect from each of the members of the association and pay out on their behalf to their employees the pay required to be paid to those employees pursuant to this section.
  - (6) For the purposes of subsections 206(1), 210(2), 230(1) and 235(1) and paragraphs

- 239(1)(a) and 240(1)(a) of the Act, where an employee is engaged in multi-employer employment, that employee shall be deemed to be continuously employed. SOR/78-560; SOR/81-473; SOR/91-461.
- 20. (1) Subject to subsections (2) and (3), for the purposes of calculating and determining the regular hourly rate of wages of employees who are paid on any basis of time other than hourly, an employer shall divide the wages paid for work performed by the number of hours required to perform the work.
- (2) The regular hourly rate of wages for the purposes of sections 174, 197, 198 and 202 of the Act may be the rate agreed on under or pursuant to a collective agreement that is binding on the employer and the employee.
  - (3) For the purposes of subsection (1),
  - (a) the wages paid for work performed do not include vacation pay, general holiday pay, other holiday pay, bereavement leave pay and wages paid for any hours of overtime; and
  - (b) the number of hours required to perform the work does not include hours for which an overtime rate of wages has been paid.

SOR/79-309; SOR/91-461.

## Board, Living Quarters and Other Remuneration

- 21. Where board or living quarters or both are furnished by or on behalf of an employer to an employee and the arrangement is accepted by the employee, the amount by which the wages of the employee may be reduced, for any pay period, below the minimum wage established under section 178 of the Act either by deduction from wages or by payment from the employee to the employer for such board or living quarters, shall not exceed
  - (a) for board, \$0.50 for each meal; and
  - (b) for living quarters, \$0.60 per day.

SOR/91-461; SOR/94-668.

22. For the purposes of calculating and determining wages, the monetary value of any board, lodging or any remuneration other than money received by an employee in respect of his employment shall be of the amount that has been agreed upon between the employer and the employee, or where there is no such agreement or the amount agreed upon unduly affects the wages of the employee, the amount as may be determined by the Minister.

## Payment of Wages, Vacation or Holiday Pay or Other Remuneration when Employee Cannot be Found

- 23. (1) Where an employer is required to pay wages to an employee or an employee is entitled to payment of wages by the employer and the employee cannot be found for the purposes of making such payment, the employer shall, not later than six months after the wages became due and payable, pay the wages to the Minister and such payment shall be deemed to be payment to the employee.
- (1.1) Prior to paying the wages to the Minister under subsection (1), the employer shall, not later than two months after the wages become due and payable, by written

notice delivered personally or sent by registered mail to the employee's last known address, inform the employee of the wages to which the employee is entitled.

- (2) The Minister shall deposit any amounts received under subsection (1) to the credit of the Receiver General in an account to be known as the "Labour Standards Suspense Account", and the Minister may authorize payments out of the Account to any employee whose wages are held therein.
- (3) The Minister shall keep a record of receipts and disbursements from the Labour Standards Suspense Account. SOR/91-461.

## Keeping of Records

- 24. (1) Every employer shall make and keep a record in respect of each employee showing the date of commencement of employment and the date of termination of employment and shall keep such record for a period of at least thirty-six months after the date of termination of employment.
- (2) Every employer shall keep, for a period of at least three years after work is performed by an employee, the following information:
  - (a) the full name, address, Social Insurance Number, occupational classification and sex of the employee, and where the employee is under the age of seventeen years, the age of the employee;
  - (b) the rate of wages, clearly indicating whether it is on an hourly, weekly, monthly or other basis, and the date and particulars of any change in the rate;
  - (c) where the rate of wages is on a basis other than time or on a combined basis of time and some other basis, a clear indication of the method of computation of that basis;
  - (d) the hours worked each day, except where the employee is
    - (i) excluded from the application of Division I of the Act by or under subsection 167(2) of the Act, or
    - (ii) exempt from the application of sections 169 and 171 of the Act pursuant to regulations made under paragraph 175(1)(b) of the Act,
  - (e) the actual earnings, indicating the amounts paid each pay day, with a recording of amounts paid for overtime, vacation pay, general holiday pay, bereavement leave pay, termination pay and severance pay;
  - (f) the payments made each pay day after deductions, with clear details of the deductions made;
  - (g) the dates of commencement and termination of annual vacations, and the year of employment in respect of which each such vacation is given;
  - (g.1) any written agreement between the employer and the employee to postpone or waive the employee's entitlement to annual vacation pursuant to subsection 14(1);
  - (g.2) where the employer determines a year of employment pursuant to paragraph (b) of the definition "year of employment" in section 183 of the Act, any notice provided to employees pursuant to section 12;

- (h) the dates of commencement and termination of any leave granted to the employee under Division VII of the Act, a copy of any notice concerning the leave and any medical certificate submitted by the employee in respect of that leave;
- (h.1) the dates of commencement and termination of any job modification or reassignment of the employee provided pursuant to Division VII of the Act and a copy of any notice provided by the employer concerning the job modification or reassignment;
- (i) any general holiday or other holiday with pay granted to the employee pursuant to Division V of the Act, any notice of substitution of a general holiday required to be posted pursuant to section 195 of the Act, and, in respect of employees not subject to a collective agreement, proof of agreement for the substitution of a general holiday by at least 70 per cent of affected employees;
- (j) where hours of work are averaged pursuant to section 6, any notice concerning the averaging of hours of work, details of any reductions in the standard and maximum hours of work made pursuant to subsections 6(7), (8) and (9), and the number of hours for which the employee was entitled to be paid at the overtime rate of wages established by section 174 of the Act;
- (k) the employer's pay periods;
- (I) a copy of any medical certificate provided in respect of sick leave and any request made for the certificate by the employer in accordance with paragraph 239(1)(c) of the Act, and any notice of termination of employment or intention to terminate employment given in accordance with Division IX or X of the Act;
- (m) the dates of any bereavement leave granted to an employee pursuant to Division VIII of the Act; and
- (n) any notice of a work schedule that is required to be posted by subsection 170(3) or 172(3) of the Act, and proof of agreement to the work schedule by at least 70 per cent of the affected employees.
- (3) Any method of reporting absences from employment or overtime hours of work that discloses the particulars required by subsection (2), including regular daily hours of work, shall be a sufficient record for the purposes of these Regulations.
- (4) Every employer shall keep for a period of at least three years after the expiration of the employer's obligation under subsection 239.1(3) of the Act, the following information:
  - (a) detailed reasons for an employee's absence due to work-related illness or injury;
  - (b) a copy of any certificate of a qualified medical practitioner indicating that the employee is fit to return to work; and
  - (c) the date the employee returned to work, or a copy of any notification from the employer to the employee and any trade union representing the employee that return to work was not reasonably practicable and the reasons why it was not.
- (5) An employer shall preserve the confidentiality of any certificate of a qualified medical practitioner provided to the employer concerning an employee. SOR/78-560: SOR/91-461: SOR/94-668.

#### Notices to be Posted

25. (1) Where a permit is granted by the Minister under section 176 of the Act, the employer shall post copies of the permit.

- (2) Every employer shall post notices containing the information set out in Schedule II.
- (3) Every employer shall post copies of the policy statement referred to in section 247.4 of the Act.

SOR/91-461; SOR/94-668.

## Notice of Group Termination

- 26. A notice of termination given pursuant to subsection 212(1) of the Act shall, in addition to the information required by paragraphs 212(3)(a) and (b) of the Act, set out
  - (a) the name of the employer;
  - (b) the location at which the termination is to take place;
  - (c) the nature of the industry of the employer;
  - (d) the name of any trade union certified to represent any employee in the group of employees whose employment is to be terminated or recognized by the employer as bargaining agent for any such employees; and
- (e) the reason for the termination of employment. SOR/91-461.

## Industrial Establishment for Group Termination

- 27. For the purposes of Division IX of the Act, the following are designated as industrial establishments:
  - (a) all branches, sections and other divisions of federal works, undertakings and businesses that are located in a region established pursuant to paragraph 44(t) of the *Unemployment Insurance Act*; and
- (b) all branches, sections and other divisions listed in Schedule I. SOR/79-309; SOR/86-628; SOR/91-461.

## Exemption from Group Termination

- 28. Every employer shall be exempt from the application of Division IX of the Act in respect of the termination of employment of
  - (a) employees employed on a seasonal basis; or
  - (b) employees employed on an irregular basis under an arrangement whereby the employee may elect to work or not to work when requested to do so.

SOR/91-461.

Continuity of Employment (Annual Vacations, Reassignment, Maternity and Parental Bereavement Leave, Individual Termination of Employment, Severance Pay, Sick Leave, Work-related Illness and Injury, and Unjust Dismissal)

- 29. For the purposes of Divisions IV, VII, VIII, X, XI, XIII and XIV of the Act, the absence of an employee from employment shall be deemed not to have interrupted continuity of employment where
  - (a) the employee is absent from employment as a result of a lay-off that is not a termination under these Regulations; or
- (b) the employer permits or condones the employee's absence from employment. SOR/91-461.

## Lay-offs that are not Termination for the Purposes of Severance Pay, Group or Individual Termination of Employment

- 30. (1) For the purposes of Divisions IX, X and XI of the Act and subject to subsection (2), a lay-off of an employee shall not be deemed to be a termination of the employee's employment by his employer where
  - (a) the lay-off is a result of a strike or lockout;
  - (b) the term of the lay-off is 12 months or less and the lay-off is mandatory pursuant to a minimum work guarantee in a collective agreement;
  - (c) the term of the lay-off is three months or less;
  - (d) the term of the lay-off is more than three months and the employer
    - (i) notifies the employee in writing at or before the time of the lay-off that he will be recalled to work on a fixed date or within a fixed period neither of which shall be more than six months from the date of the lay-off, and
    - (ii) recalls the employee to his employment in accordance with subparagraph (i);
  - (e) the term of the lay-off is more than three months and
    - (i) the employee continues during the term of the lay-off to receive payments from his employer in an amount agreed on by the employee and his employer,
    - (ii) the employer continues to make payments for the benefit of the employee to a pension plan that is registered pursuant to the *Pension Benefits Standards*Act or under a group or employee insurance plan,
    - (iii) the employee receives supplementary unemployment benefits, or
    - (iv) the employee would be entitled to supplementary unemployment benefits but is disqualified from receiving them pursuant to the *Unemployment Insurance Act*; or
  - (f) the term of the lay-off is more than three months but not more than twelve months and the employee, throughout the term of the lay-off, maintains recall rights pursuant to a collective agreement.
- (2) In determining the term of a lay-off for the purposes of paragraphs (1)(c), (d) and (f), any period of re-employment of less than two weeks duration shall not be included. SOR/82-747; SOR/91-461.

## Regular Hours of Work (Severance Pay and Individual Termination of Employment)

- 31. (1) For the purposes of Division X of the Act, the regular hours of work in a week of an employee whose hours of work are not averaged are the actual hours worked by the employee, exclusive of overtime hours, in the four complete weeks prior to termination of employment, divided by four.
- (2) For the purposes of Division XI of the Act, the regular hours of work in a day of an employee whose hours of work are not averaged are the actual hours worked by the employee, exclusive of overtime hours, in the four complete weeks prior to termination of employment, divided by 20.
  - (3) For the purposes of subsections (1) and (2), a complete week is one in which

- (a) no general holiday occurs;
- (b) no annual vacation is taken by the employee; and
- (c) the employee was not absent from work for any other reason. SOR/79-309; SOR/91-461.
- 32. (1) For the purposes of Division X of the Act, the regular hours of work in a week of an employee whose hours of work are averaged is 40 hours.
- (2) For the purposes of Division XI of the Act, the regular hours of work in a day of an employee whose hours of work are averaged is 8 hours. SOR/79-309; SOR/86-628; SOR/91-461; SOR/94-668.

## Immediate Family

- 33. For the purposes of subsection 210(1) of the Act, "immediate family" means, in respect of an employee,
  - (a) the spouse of the employee, including a common-law spouse;
  - (b) the father and mother of the employee and the spouse of the father or mother, including a common-law spouse;
  - (c) the children of the employee;
  - (d) the brothers and sisters of the employee;
  - (e) the father-in-law and mother-in-law of the employee and the spouse of the father-in-law or mother-in-law, including a common-law spouse; and
  - (f) any relative of the employee who resides permanently in the employee's household or with whom the employee permanently resides.

SOR/78-560; SOR/91-461.

## Work -Related Illness and Injury

- 34. (1) The employer's obligation under subsection 239.1(3) of the Act begins on the date that, according to a certificate from the qualified medical practitioner authorized by the plan the employer subscribes to under subsection 239.1(2) of the Act, the employee is fit to return to work with or without qualifications, and ends 18 months after that date.
- (2) Where, within nine months after an employee's return to work in accordance with subsection 239.1(3) of the Act, an employer lays off or terminates the employment of that employee or discontinues a function of that employee, the employer shall demonstrate to an inspector that the layoff, termination of employment or discontinuance of function was not because of the absence of the employee from work due to work-related illness or injury.
- (3) Where the employer cannot return an employee to work within 21 days after the date of receipt of the certificate referred to in subsection (1), the employer shall, within those 21 days, notify in writing the employee and, where the employee is subject to a collective agreement, the trade union representing the employee, whether return to work is reasonably practicable and, if not, the reasons therefore.

  SOR/94-668.

#### SCHEDULE I

(Section 27)

# PART I CANADIAN PACIFIC LIMITED

#### Industrial Establishments

1. Corporate Offices, Montreal, Quebec

Chairman and President's Office

Secretary

Vice-President Law

Vice-President Transport and Telecommunications

Vice-President Administration

Vice-President Corporate Development

Public Relations

Medical Services

Department of Investigation

Research Department

Corporate Engineering Services

Administrative Services

Building Superintendent

2. Rail System Offices, Montreal, Quebec

Senior Executive Officer

Vice-President Operation and Maintenance

Chief Engineer

Chief Mechanical Officer

Chief of Transportation

Manager Operating Development

Manager Communications

Manager Data Capture and Procedures

Vice-President Marketing and Sales

Manager Information Centre

General Manager Market Development

Manager Industrial Development

Manager Marketing

Manager Product Development

General Manager Freight Sales

Manager Revenue Planning and Sales Research

Marketing and Sales Pricing

General Manager Overseas Trade

General Manager Passenger Services

Vice-President Industrial Relations

Vice-President Purchasing and Stores

3. Offices of the Atlantic Operating Region, Montreal, Quebec

Vice-President

General Manager

Transportation

Engineering

Mechanical

Marketing and Sales

4. Offices of Eastern Operating Region, Toronto, Ontario

Vice-President

General Manager

Transportation

Engineering

Mechanical, including Toronto Yard Diesel Shop

Marketing and Sales

5. Offices of the Prairie Operating Region, Winnipeg, Manitoba

Vice-President

General Manager

Transportation

Engineering

Mechanical

Marketing and Sales

6. Offices of the Pacific Operating Region, Vancouver, British Columbia

Vice-President

General Manager

Transportation

Engineering

Mechanical

Marketing and Sales

7. Saint John Operating Division, Saint John, New Brunswick

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

8. Quebec Operating Division, Sherbrooke, Quebec

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

9. Montreal Operating Division, Montreal, Quebec

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

10. Smiths Falls Operating Division, Smiths Falls, Ontario

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

11. Toronto Operating Division, Toronto, Ontario

Superintendent

Transportation

Engineering

Mechanical, Excluding Toronto Yard Diesel Shop

Marketing and Sales

12. London Operating Division, London, Ontario

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

13. Sudbury Operating Division, Sudbury, Ontario

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

14. Schreiber Operating Division, Schreiber, Ontario

Superintendent

Transportation

Engineering

Mechanical

15. Lakehead Operating Division, Thunder Bay, Ontario

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

16. Winnipeg Operating Division, Winnipeg, Manitoba

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

17. Brandon Operating Division, Brandon, Manitoba

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

18. Moose Jaw Operating Division, Moose Jaw, Saskatchewan

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

19. Saskatoon Operating Division, Saskatoon, Saskatchewan

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

20. Alberta South Operating Division, Calgary, Alberta

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

21. Alberta North Operating Division, Calgary, Alberta

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

22. Calgary Operating Division, Calgary, Alberta

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

23. Revelstoke Operating Division, Revelstoke, British Columbia

Superintendent

**Transportation** 

Engineering

Mechanical

24. Vancouver Operating Division, Vancouver, British Columbia

Superintendent

**Transportation** 

Engineering

Mechanical

Marketing and Sales

25. Kootenay Operating Division, Nelson, British Columbia

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

26. Canyon Operating Division, Vancouver, British Columbia

Superintendent

Transportation

Engineering

Mechanical

Marketing and Sales

27. Dominion Atlantic Railway, Kentville, Nova Scotia

Manager

Marketing and Sales

28. Quebec Central Railway, Sherbrooke, Quebec Manager

29. Canadian Pacific Electric Lines, Cambridge, Ontario

30. System Finance and Accounting Offices, Montreal, Quebec

Vice-President

Comptroller

Treasurer

Director of Information Systems

Director of Internal Audit

Manager Corporate Accounting

Manager Property Accounts

Manager Subsidiary Accounts

Chief Statistician

Accounting Stenographic Bureau

General Paymaster

Director of Accounting

Manager Disbursement Accounting

Manager Revenue Accounting

Manager Payroll Accounting

Manager Customer and Agency Accounts

Manager Freight Claims

Manager Profit Analysis

Chief Joint Facility Accountant

Pension Investments

31. Atlantic Region Data Centre, Montreal, Quebec

Angus Data Centre

32. Eastern Region Data Centre, Toronto, Ontario

33. Prairie Region Data Centre, Winnipeg, Manitoba

34. Pacific Region Data Centre, Vancouver, British Columbia

35. Freight Claim Agent, Montreal, Quebec

36. Freight Claim Agent, Toronto, Ontario

37. Freight Claim Agent, Winnipeg, Manitoba

- 38. Freight Claim Agent, Vancouver, British Columbia
- Atlantic Region Investigation Department, Montreal, Quebec Superintendent
- 40. Eastern Region Investigation Department, Toronto, Ontario Superintendent
- 41. Prairie Region Investigation Department, Winnipeg, Manitoba
- 42. Pacific Region Investigation Department, Vancouver, British Columbia Superintendent
- 43. System Office Purchasing and Stores, Montreal, Quebec Vice-President
  General Purchasing Agent
  General Tie and Lumber Agent
  Manager of Stores
- 44. Atlantic Region Purchasing and Stores, Montreal, Quebec Superintendent of Stores
- 45. Eastern Region Purchasing and Stores, Toronto, Ontario Superintendent of Stores
  Purchasing Agent
- 46. Prairie Region Purchasing and Stores, Winnipeg, Manitoba Superintendent of Stores Purchasing Agent
- 47. Pacific Region Purchasing and Stores, Vancouver, British Columbia Superintendent of Stores (Calgary)
   Purchasing Agent
   Assistant General Tie and Lumber Agent
- 48. Angus Main Equipment Shops, Montreal, Quebec Works Manager Car Department
  - Car Department
    Locomotive Department
- Weston Main Equipment Shops, Winnipeg, Manitoba Works Manager Car Department Locomotive Department
- 50. Ogden Main Equipment Shops, Calgary, Alberta Works Manager Car Department Locomotive Department
- System Intermodal Services, Montreal, Quebec General Manager
- Atlantic Region Intermodal Services, Montreal, Quebec Manager Terminals
- 53. Eastern Region Intermodal Services, Toronto, Ontario Manager

Terminals

54. Prairie Region Intermodal Services, Winnipeg, Manitoba

Manager

Terminals

 Pacific Region Intermodal Services, Vancouver, British Columbia Manager

Terminals

56. CP Telecommunications, System Headquarters, Montreal, Quebec

Vice-President and General Manager

Deputy General Manager, Administration and Engineering

Deputy General Manager, Operations and Special Assignments

Director Accounts and Control

Director Marketing

Director Industrial Relations

57. CP Telecommunications, Atlantic Region, Montreal, Quebec

Regional Manager

Plant Manager

Superintendent, Operations and Maintenance

Superintendent, Plant Extension

Public Message Service

58. CP Telecommunications, Eastern Region, Toronto, Ontario

Regional Manager

Superintendent, Operations and Maintenance

Superintendent, Plant Extension

Public Message Service

59. CP Telecommunications, Prairie Region, Winnipeg, Manitoba

Regional Manager

Superintendent, Operations and Maintenance

Superintendent, Plant Extension

Public Message Service

60. CP Telecommunications, Pacific Region, Vancouver, British Columbia

Regional Manager

Plant Manager

Superintendent, Operations and Maintenance

Superintendent, Plant Extension

Public Message Service

#### PART II

## CANADIAN NATIONAL RAILWAY COMPANY

#### Industrial Establishments

1. CN System Headquarters, Montreal, Quebec

President

Executive Vice-President

Vice-President and Secretary

Assistant Vice-President Marketing

Vice-President Sales

Vice-President Transportation and Maintenance

General Manager, Passenger Sales and Service

Vice-President Cybernetic Services

Vice-President Personnel and Labour Relations

Vice-President Public Relations

Vice-President and General Counsel

Chief Medical Officer

Director of Investigation

2. Atlantic Operating Region, Moncton, New Brunswick

Regional Vice-President

General Manager

Superintendent Customer and Catering Services

Manager, Customer Research Services

Regional Passenger Sales Manager

Regional Freight Sales Manager

Regional Engineer

General Superintendent Equipment

General Superintendent Transportation

Manager Merchandise Claims

Manager Employee Relations

3. St. Lawrence Operating Region, Montreal, Quebec

Regional Vice-President

General Manager

Superintendent Customer and Catering Services

Manager, Customer Research Services

Regional Passenger Sales Manager

Regional Freight Sales Manager

Regional Engineer

General Superintendent Equipment

General Superintendent Transportation

Manager Merchandise Claims

Manager Employee Relations

4. Great Lakes Operating Region, Toronto, Ontario

Regional Vice-President

General Manager

Superintendent Customer and Catering Services

Manager, Customer Research Services

Regional Passenger Sales Manager

Regional Freight Sales Manager

Regional Engineer

General Superintendent Equipment

General Superintendent Transportation

Manager Merchandise Claims

Manager Employee Relations

5. Prairie Operating Region, Winnipeg, Manitoba

Regional Vice-President

General Manager

Superintendent Customer and Catering Services

Manager, Customer Research Services

Regional Passenger Sales Manager

Regional Freight Sales Manager

Regional Engineer

General Superintendent Equipment

General Superintendent Transportation

Manager Merchandise Claims

Manager Employee Relations

Mountain Operating Region, Edmonton, Alberta

Regional Vice-President

General Manager

Superintendent Customer and Catering Services

Manager, Customer Research Services

Regional Passenger Sales Manager

Regional Freight Sales Manager

Regional Engineer

General Superintendent Equipment

General Superintendent Transportation

Manager Merchandise Claims

Manager Employee Relations

7. Newfoundland Operating Area, St. John's, Newfoundland

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

1. Maritime Operating Area, Moncton, New Brunswick

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

9. Chaleur Operating Area, Campbellton, New Brunswick

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

10. Quebec Operating Area, Quebec City, Quebec

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

11. Montreal Operating Area, Montreal, Quebec

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

12. Champlain Operating Area, Montreal, Quebec

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

13. Rideau Operating Area, Belleville, Ontario

Area Manager

Operations Manager
Employee Relations Supervisor
Area Comptroller
Office Supervisor
Area Passenger Sales Manager
Area Freight Sales Manager
Superintendent Transportation
Superintendent Equipment

Area Engineer

14. Toronto Operating Area, Toronto, Ontario

Area Manager
Operations Manager
Employee Relations Supervisor
Area Comptroller
Office Supervisor
Area Passenger Sales Manager
Area Freight Sales Manager
Superintendent Transportation
Superintendent Equipment

Area Engineer

15. South Western Ontario Operating Area, London, Ontario

Area Manager
Operations Manager
Employee Relations Supervisor
Area Comptroller
Office Supervisor

Area Passenger Sales Manager Area Freight Sales Manager Superintendent Transportation Superintendent Equipment

Area Engineer

16. Northern Ontario Operating Area, Capreol, Ontario

Area Manager
Operations Manager
Employee Relations Supervisor
Area Comptroller
Office Supervisor
Area Passenger Sales Manager
Area Freight Sales Manager

Superintendent Transportation Superintendent Equipment

Superintendent Equipm
Area Engineer

17. Assiniboine-Lakehead Operating Area, Winnipeg, Manitoba

Area Manager Operations Manager Employee Relations Supervisor Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

18. Hudson Bay Operating Area, Dauphin, Manitoba

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

19. Saskatchewan Operating Area, Saskatoon, Saskatchewan

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

20. Alberta Operating Area, Edmonton, Alberta

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager

Area Freight Sales Manager

Superintendent Transportation

Superintendent Equipment

Area Engineer

21. British Columbia Operating Area, Vancouver, British Columbia

Area Manager

Operations Manager

Employee Relations Supervisor

Area Comptroller

Office Supervisor

Area Passenger Sales Manager Area Freight Sales Manager Superintendent Transportation Superintendent Equipment Area Engineer

- 22. CN Headquarters Telecommunications, Toronto, Ontario General Manager
- 23. Purchases and Stores Department System Purchasing and Stores Atlantic Region Purchasing Agent Regional Manager Materials
- 24. Purchasing and Stores St. Lawrence Region Purchasing Agent Regional Manager — Materials
- 25. Purchasing and Stores Great Lakes Region
   Purchasing Agent
   Regional Manager Materials
   26. Purchasing and Stores
   Processing and Stores
- 26. Purchasing and Stores Prairie Region Purchasing Agent Regional Manager — Materials
- Purchasing and Stores Mountain Region
   Purchasing Agent
   Regional Manager Materials
- 28. Main Equipment Shops Montreal, Quebec General Works Manager Works Manager Assistant Works Manager Car Assistant Works Manager Motive Power
- Main Equipment Shops Winnipeg, Manitoba General Works Manager Works Manager Assistant Works Manager — Car Assistant Works Manager — Motive Power
- 30. Accounting

System

Vice-President Accounting and Finance, Montreal, Quebec Region

Regional Comptroller

## **PART III**

#### VIA RAIL CANADA INC.

#### Industrial Establishments

1. Corporate Headquarters

2 Place Ville-Marie

Montreal, Quebec

Chairman's Office

President's Office

Public Affairs

General Counsel (Health and Safety Claims and Other Claims)

Internal Audit

Corporate Secretariat

Marketing

Human Resources and Administration

Customer Services

Transportation

Planning and Finance (including Corporate Comptroller)

Information Services

Equipment Maintenance

2. VIA Quebec (includes Ottawa, Ontario)

Public Affairs

General Counsel (Health and Safety Claims and Other Claims)

Marketing

Human Resources and Administration

Customer Services

Transportation (including Running Trades)

 VIA Atlantic — Nova Scotia, New Brunswick and Prince Edward Island Public Affairs

Public Allairs

General Counsel (Health and Safety Claims and Other Claims)

Marketing

Human Resources and Administration

Customer Services

Transportation (including Running Trades)

4. VIA Ontario — (excludes Ottawa, Ontario)

Public Affairs

General Counsel (Health and Safety Claims and Other Claims)

Marketing

Human Resources and Administration

Customer Services

Transportation (including Running Trades)

5. VIA West - Thunder Bay and West of Thunder Bay

Public Affairs

General Counsel (Health and Safety Claims and Other Claims)

Marketing

Human Resources and Administration

Customer Services

Transportation (including Running Trades)

6. Maintenance - Halifax

Halifax Maintenance Centre

Equipment Maintenance Department

Sched. I

Line points - Ville de Gaspé and Matapedia

7. Maintenance — Montreal

Montreal Maintenance Centre

Equipment Maintenance Department

Line points - Mont-Joli, Quebec City and Ottawa

. Maintenance — Toronto

Toronto Maintenance Centre

Equipment Maintenance Department

Line points - Windsor, Sarnia, London, and Union Station

9. Maintenance - Winnipeg

Winnipeg Maintenance Centre

Equipment Maintenance Department

Line points — The Pas, Manitoba and Churchill, Manitoba

10. Maintenance - Vancouver

Vancouver Maintenance Centre

Equipment Maintenance Department

Line points - Prince Rupert, British Columbia and Jasper, Alberta

## PART IV

#### AIR CANADA

#### Industrial Establishments

1. Corporate Headquarters

Chairman

President

Secretary of the Company

Law

Finance and Planning

Marketing, Sales and Service

Operations and Services

Corporate & Human Resources

Flight Operations

In-Flight Service

Technical Operations

Administrative Support Staff

- . Finance
- 3. Marketing and Sales
- 4. In-Flight Service
- . Flight Operations
- 6. Information Services
- 7. Sales & Service; Cargo Eastern Region (Quebec and East, including Ottawa)
- 8. Sales & Service; Cargo Central Region (Ontario up to Thunder Bay)
- 9. Sales & Service; Cargo Western Region (Thunder Bay & West)
- 10. Sales & Service/Passenger Eastern Region (Quebec and East including Ottawa)

- 11. Sales & Service/Passenger Central Region (Ontario up to Thunder Bay)
- 12. Sales & Service/Passenger Western Region (Thunder Bay and West)
- 13. Maintenance Montreal, Halifax, Quebec City, Ottawa
- 14. Maintenance Toronto
- 15. Maintenance Winnipeg
- 16. Maintenance Vancouver, Calgary, Edmonton

#### PART V

### CANADIAN AIRLINES INTERNATIONAL

### Industrial Establishments

1. Corporate Headquarters

Group Vice-President and Vice-Presidents - Operations

Group Vice-President and Vice-Presidents — Human Resources

Vice-President, Scheduling and Planning

Senior Vice-President and Vice-Presidents — International

Group Vice-President and Vice-Presidents - Marketing and Sales

Vice-Presidents, Commercial Services

Vice-President and Comptroller

Administrative Support Staff

- 2. Information Services
- 3. Cargo Sales and Service
- 4. Finance and Accounting
- 5. Flight Operations
- 6. Purchasing and Facilities
- 7. Customer Services Western Region (Thunder Bay and West)
- 8. Customer Services Central Region (Ontario up to Thunder Bay)
- 9. Customer Services Eastern Region (Quebec and East)
- 10. Maintenance Quebec and Atlantic Provinces
- 11. Maintenance Ontario
- Maintenance Alberta, Saskatchewan, Manitoba, Yukon and Northwest Territories
- 13. Maintenance British Columbia
- 14. In-flight Service Western Canada (Thunder Bay and West)
- 15. In-flight Service Eastern Canada (East up to Thunder Bay)
- 16. Human Resources and Administrative Services
- 17. System Operations Control Centre
- 18. Marketing and Sales

#### PART VI

## BELL CANADA

## Industrial Establishments

1. Quebec region East — West — North

Area codes 418/819

Craft and Services

2. Quebec region East - West - North

Area codes 418/819

Clerical and Associated

3. Quebec region East — West — North

Area codes 418/819

Operator Services and Dining Service, Communications Sales, and non-unionized employees

4. Quebec region South

Area code 514 (Montreal excluded)

Craft and Services

5. Quebec region South

Area code 514 (Montreal excluded)

Clerical and Associated

6. Quebec region South

Area code 514 (Montreal excluded)

Operator Services and Dining Service, Communications Sales, and non-unionized employees

7. Quebec region South

Corporate Groups

Area code 514 (City of Montreal)

Clerical and Associated

8. Quebec region South

Corporate Groups

Area code 514 (City of Montreal)

Craft and Services, Operator Services and Dining Service, Communications Sales, and non-unionized employees

9. Quebec region South

Bell Ouebec

Area code 514 (City of Montreal)

Craft and Services

10. Quebec region South

Bell Quebec

Area code 514 (City of Montreal)

Clerical and Associated

11. Quebec region South

Bell Ouebec

Area code 514 (City of Montreal)

Operator Services and Dining Service, Communications Sales, and non-unionized employees

12. Ontario region Southwest

Area code 519

Craft and Services

13. Ontario region Southwest

Area code 519

Clerical and Associated

14. Ontario region Southwest

Area code 519

Operator Services and Dining Service, Communications Sales, and non-unionized employees

15. Ontario region East

Corporate Groups

Area code 613

All Employees

16. Ontario region East

Bell Ontario

Area code 613

Craft and Services

17. Ontario region East

Bell Ontario

Area code 613

Clerical and Associated

18. Ontario region East

Bell Ontario

Area code 613

Operator Services and Dining Service, Communications Sales, and non-unionized employees

19. Ontario region Centre

Area code 905

Craft and Services

20. Ontario region Centre

Area code 905

Clerical and Associated

21. Ontario region Centre

Area code 905

Operator Services and Dining Service, Communications Sales, and non-unionized employees

22. Ontario region North

Area codes 807/705

Craft and Services

23. Ontario region North

Area codes 807/705

Clerical and Associated, Operator Services and Dining Service, Communications Sales, and non-unionized employees

24. Ontario region Metro

Corporate

Area code 416

Clerical and Associated, Craft and Services

25. Ontario region Metro

Corporate

Area code 416

Operator Services and Dining Service, Communications Sales, and non-unionized employees

26. Ontario region Metro

Bell Ontario

Area code 416 (Toronto excluded)

Craft and Services

27. Ontario region Metro

Bell Ontario

Area code 416 (Toronto excluded)

Clerical and Associated

28. Ontario region Metro

Bell Ontario

Area code 416 (Toronto excluded)

Operator Services and Dining Service, Communications Sales, and non-unionized employees

29. Ontario region Metro

Bell Ontario

Area code 416 (City of Toronto)

Craft and Services

30. Ontario region Metro

Bell Ontario

Area code 416 (City of Toronto)

Clerical and Associated

31. Ontario region Metro

Bell Ontario

Area code 416 (City of Toronto)

Operator Services and Dining Service, Communications Sales, and non-unionized employees

SOR/79-309; SOR/89-118; SOR/89-464; SOR/91-461; SOR/94-668.

#### SCHEDULE II

(Subsection 25(2))

#### NOTICE RELATING TO THE CANADA LABOUR CODE — PART III

Part III of the Canada Labour Code contains provisions setting out minimum labour standards for employers and employees in the federal jurisdiction.

These provisions include standards relating to the following:

Hours of work
General holidays
Multi-employer employment

Minimum wages
Annual vacations
Equal wages

## Sched. II

#### CANADA LABOUR REGULATIONS

Maternity leave Parental leave

Maternity-related reassignment and leave Work-related illness and injury

Sick leave Bereavement leave

Severance pay Unjust dismissal

Sexual harassment Garnishment of wages

Payment of wages

For more information concerning these provisions, contact your nearest district office listed in the blue pages of your telephone book under

Government of Canada Human Resources Development Canada

or write directly to the
Director General
Labour Standards and Equal Pay
Ottawa, Ontario, K1A 0J2

All inquiries will be treated confidentially. SOR/91-461; SOR/94-668.

### SCHEDULE III

(Sections 4 and 5)

## NOTICE OF MODIFIED WORK SCHEDULE

Name of employer:

(b) (c) (d)	An identification of the affected employees:  Address or location of workplace: Hours of work in each day: In each work week (The number of hours in a work day and in a work week may be specified by attaching the work schedule of the affected employees.)
(e)	Number of work days in the work schedule:
(f)	Number of weeks in the work schedule:
(g)	Number of days of rest in the work schedule:
(h)	Where one or more general holidays occur in a week, the weekly standard hours shall be reduced by:
(i)	The number of days for which the employee is entitled to wages in the 30 days preceding a holiday in order to qualify for general holiday pay:
	(The number of days in paragraph (i) must be equal to the number of work days in the work schedule multiplied by three and divided by the number of weeks in the schedule.)
(j)	The maximum number of hours that may be worked: in a week: in a work schedule:
(k)	The method of calculating general holiday pay is:
(1)	Date the work schedule comes into effect:/
(m)	Date the work schedule expires:/
(n)	Date the notice was nosted:

## Note:

- Any hours worked in excess of the daily hours of work set out in paragraph (d) and
  in excess of a weekly average of 40 hours over the work schedule are payable at the
  overtime rate.
- 2. This work schedule is posted in accordance with subsections 170(3) and 172(3) of the Canada Labour Code. These require that notice of the work schedule be posted for at least 30 days prior to its coming into effect and that the employer and 70% of affected employees agree to the schedule. Subsection 5(2) of the Canada Labour Standards Regulations requires that details of the work schedule be posted and kept posted as long as the modified work schedule is in effect.

SOR/94-668.

(a) Name of employer:

## **SCHEDULE IV**

(Section 6)

## NOTICE OF AVERAGING OF HOURS OF WORK

· /	
(b)	An identification of the affected employees:
(c)	Address or location of workplace:
(d)	Number of weeks in the averaging period:
(e)	Information to establish that there is an irregular distribution of hours of wor that is necessitated by the nature of the work in the industrial establishment:
(f)	Reasons for the length of the averaging period:
(g)	Date the averaging of hours of work comes into effect:/
(h)	Date the averaging of hours of work ends:/
(i)	Date the notice was posted:

## Note:

• This notice is posted in accordance with section 6 of the posted Canada Labour Standards Regulations which requires that the employer notify affected employees of details of the averaging of hours of work at least 30 days before the averaging takes effect and also requires that the information contained in this notice remain posted for the duration of the averaging of hours of work.

SOR/94-668.

## CANADA OCCUPATIONAL SAFETY AND HEALTH REGULATIONS

# Regulations respecting occupational safety and health made under Part IV of the Canada Labour Code

SOR/86-304, as am. SOR/87-623; SOR/88-44; SOR/88-68; SOR/88-632; SOR/89-479; SOR/89-515; SOR/90-180; SOR/91-448; SOR/92-544; SOR/94-263

#### PART I

## Short Title

1.1 These Regulations may be cited as the Canada Occupational Safety and Health Regulations.

## Interpretation

- 1.2 In these Regulations
- "Act" means Part II of the Canada Labour Code:
- "ANSI" means the American National Standards Institute;
- "approved organization" means the St. John Ambulance Association, the Canadian Red Cross Society, the Emergency Care Instruction Services, the Workers' Compensation Board of British Columbia, Criti Care Emergency Medical Services, the Canadian Institute of Safety Search and Rescue, Lecavalier santé-sécurité du travail inc. or any organization authorized by the Commission de la santé et de la sécurité du travail du Québec for the purpose of teaching first aid in the Province of Quebec;
- "basic first aid certificate" means the certificate issued by an approved organization for successful completion of a one day first aid course;
- "change room" means a room that is used by employees to change from their street clothes to their work clothes and from their work clothes to their street clothes, and includes a locker room;
- "CSA" means the Canadian Standards Association;
- "elevating device" means an escalator, elevator or other device for moving passengers or freight;
- "fire hazard area" means an area that contains or is likely to contain explosive or flammable concentrations of dangerous substances;
- "first aid room" means a room used exclusively for first aid or medical purposes;
- "high voltage" means a voltage of 751 volts or more between any two conductors or between a conductor and ground;
- "locked out" means, in respect of any equipment, machine or device, that the equipment, machine or device has been rendered inoperative and cannot be operated or energized without the consent of the person who rendered it inoperative;

- "lower explosive limit" means the lower limit of flammability of a chemical agent or a combination of chemical agents at ambient temperature and pressure, expressed
  - (a) for a gas or vapour, as a percentage in air by volume, and
  - (b) for dust, as the weight of dust per volume of air;
- "Minister" means the Minister of Labour;
- "National Building Code" means the National Building Code of Canada, 1985, issued by the Associate Committee on the National Building Code, National Research Council of Canada, dated 1985;
- "National Fire Code" means the National Fire Code of Canada, 1985, issued by the Associate Committee on the National Fire Code, National Research Council of Canada, dated 1985;
- "oxygen deficient atmosphere" means an atmosphere in which there is less than 18 per cent by volume of oxygen at a pressure of one atmosphere or in which the partial pressure of oxygen is less than 135 mm Hg;
- "personal service room" means a change room, toilet room, shower room, lunch room, living space, sleeping quarters or a combination thereof;
- "protection equipment" means safety materials, equipment, devices and clothing;
- "qualified person" means, in respect of a specified duty, a person who, because of his knowledge, training and experience, is qualified to perform that duty safely and properly;
- "regional office" means, in respect of a work place, the regional office of the Department of Labour for the administrative region of that Department in which the work place is situated;
- "toilet room" means a room that contains a toilet or a urinal, but does not include an outdoor privy.

SOR/88-68; SOR/94-263.

#### Prescription

1.3 These Regulations are prescribed for the purposes of sections 125, 125.1, 125.2 and 126 of the Act.

SOR/88-68: SOR/94-263.

## Application

- 1.4 These Regulations do not apply in respect of employees employed
- (a) on trains while in operation;
- (b) on aircraft while in operation;
- (c) on ships;
- (d) subject to Part II of the Oil and Gas Occupational Safety and Health Regulations, on or in connection with exploration or drilling for or the production, conservation, processing or transportation of oil or gas in Canada lands, as defined in the Canada Oil and Gas Act; or
- (e) on or in connection with a work or undertaking that is excluded from the application of the Act by an order made pursuant to section 123.1 of the Act.

SOR/87-623; SOR/94-263.

## Records and Reports

1.5 Where an employer is required by section 125 or 125.1 of the Act to keep and maintain a record, report or other document, the employer shall keep the record, report or other document in such a manner that it is readily available for examination by a safety officer and by the safety and health committee or the safety and health representative, if either exists, for the work place to which it applies.

SOR/88-68; SOR/94-263.

#### Inconsistent Provisions

- 1.6 In the event of an inconsistency between any standard incorporated by reference in these Regulations and any other provision of these Regulations, that other provision shall prevail to the extent of the inconsistency.
- 1.7 Notwithstanding any provision in any standard incorporated by reference in these Regulations, a reference to another publication in that standard is a reference to the publication as it read on March 31, 1986.

#### PART II

## **BUILDING SAFETY**

#### Standards

2.1 The design and construction of every building shall meet the standards set out in Parts 3 to 9 of the National Building Code in so far as is reasonably practicable. SOR/94-263.

#### Doors

- 2.2 (1) Every double action swinging door that is located in an exit, entrance or passageway used for two-way pedestrian traffic shall be designed and fitted in a manner that will permit persons who are approaching from one side of the door to be seen by persons who are on the other side thereof.
- (2) The floor of every passageway into which a door or gate extends when open, other than the door of a closet or other small unoccupied storage room, shall be marked in a manner that clearly indicates the area of hazard created by the opening of the door or gate.
- (3) Notwithstanding section 2.1, where an open door or gate extends into a passageway for a distance that will reduce the effective width of the passageway to less than the standard referred to in section 2.1,
  - (a) a doorman shall be posted near the open door or gate; or
  - (b) a barricade shall be placed across the passageway before the door or gate is opened to prevent persons from using the passageway while the door or gate is open.

## Awnings and Canopies

2.3 Any window awning or canopy or any part of a building that projects over an exterior walkway shall be installed in a manner that permits a clearance of not less than 2.2 m between the walkway surface and the lowest projection of the awning or canopy or projecting part of the building.

## Floor and Wall Openings

## 2.4 (1) In this section,

"floor opening" means an opening measuring 300 mm or more in its smallest dimension in a floor, platform, pavement or yard;

"wall opening" means an opening at least 750 mm high and 300 mm wide in a wall or partition.

- (2) Where an employee has access to a wall opening from which there is a drop of more than 1.2 m or to a floor opening, guardrails shall be fitted around the wall opening or floor opening or it shall be covered with material capable of supporting all loads that may be imposed on it.
- (3) The material referred to in subsection (2) shall be securely fastened to and supported on structural members.
- (4) Subsection (2) does not apply to the loading and unloading areas of truck, railroad and marine docks.

## Open Top Bins, Hoppers, Vats and Pits

- 2.5 (1) Where an employee has access to an open top bin, hopper, vat, pit or other open top enclosure from a point directly above the enclosure, the enclosure shall be
  - (a) covered with a grating, screen or other covering that will prevent the employee from falling into the enclosure; or
  - (b) provided with a walkway that is not less than 500 mm wide and is fitted with guardrails.
- (2) A grating, screen, covering or walkway referred to in subsection (1) shall be so designed, constructed and maintained that it will support a load that is not less than
  - (a) the maximum load that may be imposed on it, or
  - (b) a live load of 6 kPa,

#### whichever is the greater.

- (3) Where an employee is working above an open top bin, hopper, vat, pit or other open top enclosure that is not covered with a grating, screen or other covering, the inside wall of the enclosure shall be fitted with a fixed ladder, except where the operations carried on in the enclosure render such a fitting impracticable.
- (4) Every open top bin, hopper, vat, pit or other open top enclosure referred to in subsection (1) whose walls extend less than 1.1 m above an adjacent floor or platform used by an employee shall be
  - (a) covered with a grating, screen or other covering;
  - (b) fitted with a guardrail; or
  - (c) guarded by a person to prevent employees from falling into the enclosure.

## Ladders, Stairways and Ramps

- 2.6 Where an employee in the course of employment is required to move from one level to another level that is more than 450 mm higher or lower than the first level, the employer shall install a fixed ladder, stairway or ramp between the levels.
- 2.7 Where one end of a stairway is so close to a traffic route used by vehicles, to a machine or to any other hazard as to be hazardous to the safety of an employee using the stairway, the employer shall
  - (a) post a sign at the end of the stairway to warn employees of the hazard; and
  - (b) where practicable, install a barricade that will protect employees using the stairway from the hazard.
- 2.8 (1) Subject to subsection (5), a fixed ladder that is more than 6 m in length shall be fitted with a cage for that portion of its length that is more than 2 m above the base level of the ladder in such a manner that it will catch an employee who loses his grip and falls backwards or sideways off the ladder.
- (2) Subject to subsection (5), a fixed ladder that is more than 9 m in length shall have, at intervals of not more than 6 m, a landing or platform that
  - (a) is not less than 0.36 m<sup>2</sup> in area; and
  - (b) is fitted at its outer edges with a guardrail.
- (3) A fixed ladder, cage, landing or platform referred to in subsection (1) or (2) shall be designed and constructed to withstand all loads that may be imposed on it.
  - (4) A fixed ladder shall be
  - (a) vertical;
  - (b) securely held in place at the top and bottom and at intermediate points not more than 3 m apart; and
  - (c) fitted with
    - (i) rungs that are at least 150 mm from the wall and spaced at intervals not exceeding 300 mm, and
    - (ii) side rails that extend not less than 900 mm above the landing or platform.
- (5) Subsections (1) and (2) do not apply to a fixed ladder that is used with a fall protection system referred to in section 12.10 of Part XII.

## Docks, Ramps and Dock Plates

- 2.9 (1) Every loading and unloading dock and ramp shall be
- (a) of sufficient strength to support the maximum load that may be imposed on it;
- (b) free of surface irregularities that may interfere with the safe operation of mobile equipment; and
- (c) fitted around its sides that are not used for loading or unloading with side rails, curbs or rolled edges of sufficient height and strength to prevent mobile equipment from running over the edge.
- (2) Every portable ramp and every dock plate shall be
- (a) clearly marked or tagged to indicate the maximum safe load that it is capable of supporting; and

(b) installed so that it cannot slide, move or otherwise be displaced under the load that may be imposed on it.

## Guardrails

- 2.10 (1) Every guardrail shall consist of
- (a) a horizontal top rail not less than 900 mm and not more than 1 100 mm above the base of the guardrail;
- (b) a horizontal intermediate rail spaced midway between the top rail and the base;and
- (c) supporting posts spaced not more than 3 m apart at their centres.
- (2) Every guardrail shall be designed to withstand a static load of 890 N applied in any direction at any point on the top rail.

#### Toe Boards

- 2.11 Where there is a hazard that tools or other objects may fall from a platform or other raised area onto an employee,
  - (a) a toe board that extends from the floor of the platform or other raised area to a height of not less than 125 mm shall be installed; or
  - (b) where the tools or other objects are piled to such a height that a toe board referred to in paragraph (a) does not prevent the tools or other objects from falling, a solid or mesh panel shall be installed from the floor to a height of not less than 450 mm.

## Housekeeping and Maintenance

- 2.12 (1) Every exterior stairway, walkway, ramp and passageway shall be kept free of accumulations of ice and snow.
- (2) All dust, dirt, waste and scrap material in every work place in a building shall be removed as often as is necessary to protect the safety and health of employees and shall be disposed of in such a manner that the safety and health of employees is not endangered.
  - (3) Every travelled surface in a work place shall be
  - (a) slip resistant; and
  - (b) maintained free from splinters, holes, loose boards and tiles or similar defects.
- 2.13 Where a floor in a work place is normally wet and employees in the work place do not use non-slip waterproof footwear, the floor shall be covered with a dry false floor or platform or treated with a non-slip material or substance.
- 2.14 Where a window on any level above the ground floor level of a building is cleaned, the standards set out in CSA Standard Z91-M1980, Safety Code for Window Cleaning Operations, the English version of which is dated May, 1980 and the French version of which is dated November, 1983 shall be adopted and implemented.

#### Temporary Heat

2.15 (1) Subject to subsection (2), where a salamander or other high capacity portable open-flame heating device is used in an enclosed work place, the heating device shall

- (a) be so located, protected and used that there is no hazard of igniting tarpaulins, wood or other combustible materials adjacent to the heating device;
- (b) be used only when there is ventilation provided;
- (c) be so located as to be protected from damage or overturning; and
- (d) not restrict a means of exit.
- (2) Where the heating device referred to in subsection (1) does not provide complete combustion of the fuel used in connection with it, it shall be equipped with a securely supported sheet metal pipe that discharges the products of combustion outside the enclosed work place.

#### PART III

## TEMPORARY STRUCTURES AND EXCAVATIONS

## Application

3.1 This Part applies to portable ladders, temporary ramps and stairs, temporary elevated work bases used by employees and temporary elevated platforms used for materials.

#### General

- 3.2 No employee shall use a temporary structure where it is reasonably practicable to use a permanent structure.
- 3.3 No employee shall work on a temporary structure in rain, snow, hail or an electrical or wind storm that is likely to be hazardous to the safety or health of the employee, except where the work is required to remove a hazard or to rescue an employee.
- 3.4 Tools, equipment and materials used on a temporary structure shall be arranged or secured in such a manner that they cannot be knocked off the structure accidentally.
  - 3.5 No employee shall use a temporary structure unless
  - (a) he has authority from his employer to use it; and
  - (b) he has been trained and instructed in its safe and proper use.
- 3.6 (1) Prior to a work shift, a qualified person shall make a visual safety inspection of every temporary structure to be used during that shift.
- (2) Where an inspection made in accordance with subsection (1) reveals a defect or condition that adversely affects the structural integrity of a temporary structure, no employee shall use the temporary structure until the defect or condition is remedied.

#### Barricades

3.7 Where a vehicle or a pedestrian may come into contact with a temporary structure, a person shall be positioned at the base of the temporary structure or a barricade shall be installed around it to prevent any such contact.

#### Guardrails and Toe Boards

3.8 (1) Guardrails and toe boards shall be installed at every open edge of a platform of a temporary structure.

(2) The guardrails and toe boards referred to in subsection (1) shall meet the standards set out in sections 2.10 and 2.11 of Part II.

## Temporary Stairs, Ramps and Platforms

- 3.9 (1) Subject to subsection 3.10(3), temporary stairs, ramps and platforms shall be designed, constructed and maintained to support any load that is likely to be imposed on them and to allow safe passage of persons and equipment on them.
  - (2) Temporary stairs shall have
  - (a) uniform steps in the same flight;
  - (b) a slope not exceeding 1.2 in 1; and
  - (c) a hand-rail that is not less than 900 mm and not more than 1100 mm above the stair level on open sides including landings.
  - (3) Temporary ramps and platforms shall be
  - (a) securely fastened in place;
  - (b) braced if necessary to ensure their stability; and
  - (c) provided with cleats or surfaced in a manner that provides a safe footing for employees.
  - (4) A temporary ramp shall be so constructed that its slope does not exceed
  - (a) where the temporary ramp is installed in the stairwell of a building not exceeding two storeys in height, 1 in 1, if cross cleats are provided at regular intervals not exceeding 300 mm; and
  - (b) in any other case, 1 in 3.

## Scaffolds

- 3.10 (1) The erection, use, dismantling or removal of a scaffold shall be carried out by or under the supervision of a qualified person.
- (2) The footings and supports of every scaffold shall be capable of carrying, without dangerous settling, all loads that are likely to be imposed on them.
- (3) Every scaffold shall be capable of supporting at least four times the load that is likely to be imposed on it.
- (4) The platform of every scaffold shall be at least 480 mm wide and securely fastened in place.

#### Portable Ladders

- 3.11 (1) Commercially manufactured portable ladders shall meet the standards set out in CSA Standard CAN3-Z11-M81, Portable Ladders, the English version of which is dated September, 1981, as amended to March, 1983 and the French version of which is dated August, 1982, as amended to June, 1983.
  - (2) Subject to subsection (3), every portable ladder shall, while being used,
  - (a) be placed on a firm footing; and
  - (b) be secured in such a manner that it cannot be dislodged accidentally from its position.

- (3) Where, because of the nature of the location or of the work being done, a portable ladder cannot be securely fastened in place, it shall, while being used, be sloped so that the base of the ladder is not less than one-quarter and not more than one-third of the length of the ladder from a point directly below the top of the ladder and at the same level as the base.
- (4) Every portable ladder that provides access from one level to another shall extend at least three rungs above the higher level.
- (5) Metal or wire-bound portable ladders shall not be used where there is a hazard that they may come into contact with any live electrical circuit or equipment.
- (6) No employee shall work from any of the three top rungs of any single or extension portable ladder or from either of the two top steps of any portable step ladder.

#### Ex cavation

- 3.12 (1) Before the commencement of work on a tunnel, excavation or trench, the employer shall mark the location of all underground pipes, cables and conduits in the area where the work is to be done.
- (2) Where an excavation or trench constitutes a hazard to employees, a barricade shall be installed around it.
- (3) In a tunnel or in an excavation or trench that is more than 1.4 m deep and whose sides are sloped at an angle of 45° or more to the horizontal
  - (a) the walls of the tunnel, excavation or trench, and
  - (b) the roof of the tunnel
- shall be supported by shoring and bracing that is installed as the tunnel, excavation or trench is being excavated.
- (4) Subsection (3) does not apply in respect of a trench where the employer provides a system of shoring composed of steel plates and bracing, welded or bolted together, that can support the walls of the trench from the ground level to the trench bottom and can be moved along as work progresses.
- (5) The installation and removal of the shoring and bracing referred to in subsection (3) shall be performed or supervised by a qualified person.
- (6) Tools, machinery, timber, excavated materials or other objects shall not be placed within 1 m from the edge of an excavation or trench.

## Safety Nets

- 3.13 (1) Where there is a hazard that tools, equipment or materials may fall onto or from a temporary structure, the employer shall provide a protective structure or a safety net to protect from injury any employee on or below the temporary structure.
- (2) The design, construction and installation of a safety net referred to in subsection (1) shall meet the standards set out in ANSI Standard ANSI A10.11-1979, American National Standard for Safety Nets Used During Construction, Repair and Demolition Operations, dated August 7, 1979.

## Housek eeping

3.14 Every platform, hand-rail, guardrail and work area on a temporary structure

used by an employee shall be kept free of accumulations of ice and snow while the temporary structure is in use.

3.15 The floor of a temporary structure used by an employee shall be kept free of grease, oil or other slippery substance and of any material or object that may cause an employee to trip.

#### **PART IV**

#### **ELEVATING DEVICES**

## Application

4.1 This Part does not apply to elevating devices used in the underground workings of mines.

#### Standards

- 4.2 (1) Every elevating device and every safety device attached thereto shall
- (a) meet the standards set out in the applicable CSA standard referred to in subsection (2) in so far as is reasonably practicable; and
- (b) be used, operated and maintained in accordance with the standards set out in the applicable CSA standard referred to in subsection (2).
- (2) For the purposes of subsection (1), the applicable CSA standard for
- (a) elevators, dumbwaiters, escalators and moving walks is CSA Standard CAN3-B44-M85, Safety Code for Elevators, other than clause 9.1.4 thereof, the English version of which is dated November, 1985 and the French version of which is dated March, 1986;
- (b) manlifts is CSA Standard B311-M1979, Safety Code for Manlifts, the English version of which is dated October, 1979 and the French version of which is dated July, 1984 and Supplement No. 1-1984 to B311-M1979, the English version of which is dated June, 1984 and the French version of which is dated August, 1984; and
- (c) elevating devices for the handicapped is CSA Standard CAN3-B355-M81, Safety Code for Elevating Devices for the Handicapped, the English version of which is dated April, 1981 and the French version of which is dated December, 1981.

SOR/94-263.

#### Use and Operation

- 4.3 No elevating device shall be used or operated with a load in excess of the load that it was designed and installed to move safely.
- 4.4 (1) Subject to subsection (3), no elevating device shall be used or placed in service while any safety device attached thereto is inoperative.
- (2) Subject to subsection (3), no safety device attached to an elevating device shall be altered, interfered with or rendered inoperative.
- (3) Subsections (1) and (2) do not apply to an elevating device or a safety device that is being inspected, tested, repaired or maintained by a qualified person.

## Inspection and Testing

- 4.5 Every elevating device and every safety device attached thereto shall be inspected and tested by a qualified person to determine that the prescribed standards are met
  - (a) before the elevating device and the safety device attached thereto are placed in service;
  - (b) after an alteration to the elevating device or a safety device attached thereto; and
  - (c) once every 12 months.
- 4.6 (1) A record of each inspection and test made in accordance with section 4.5 shall
  - (a) be signed by the person who made the inspection and test;
  - (b) include the date of the inspection and test and the identification and location of the elevating device and safety device that were inspected and tested; and
  - (c) set out the observations of the person inspecting and testing the elevating device and safety device on the safety of the devices.
- (2) Every record referred to in subsection (1) shall be made by the employer and kept by him in the work place in which the elevating device is located for a period of two years after the date on which it is signed in accordance with paragraph (1)(a).

## Repair and Maintenance

**4.7** Repair and maintenance of elevating devices or safety devices attached thereto shall be performed by a qualified person appointed by the employer.

#### PART V

#### **BOILERS AND PRESSURE VESSELS**

#### Interpretation

#### 5.1 In this Part.

- "boiler code" means CSA Standard B51-M1981, Code for the Construction and Inspection of Boilers and Pressure Vessels, the English version of which is dated March, 1981, as amended to May, 1984 and the French version of which is dated September, 1981, as amended to May, 1984;
- "maximum allowable working pressure" means the maximum allowable working pressure set out in the record referred to in section 5.17;
- "maximum temperature" means the maximum temperature set out in the record referred to in section 5.17:
- "piping system" means an assembly of pipes, pipe fittings, valves, safety devices, pumps, compressors and other fixed equipment that contains a gas, vapour or liquid and is connected to a boiler or pressure vessel.

SOR/88-632.

#### Application

- 5.2 This Part does not apply to
- (a) a heating boiler that has a heating surface of 3 m<sup>2</sup> or less;

- (b) a pressure vessel that has a capacity of 40 L or less;
- (c) a pressure vessel that is installed for use at a pressure of 100 kPa or less;
- (d) a pressure vessel that has an internal diameter of 150 mm or less;
- (e) a pressure vessel that has an internal diameter of 600 mm or less and that is used for the storage of hot water;
- (f) a pressure vessel that has an internal diameter of 600 mm or less and that is connected to a water-pumping system containing air that is compressed to serve as a cushion:
- (g) an interprovincial pipeline; or
- (h) a refrigeration plant that has a capacity of 18 kW or less of refrigeration.

## Design, Construction, Testing, Inspection and Installation

5.3 Every boiler, pressure vessel and piping system used in a work place shall meet the standards relating to design, construction, testing, inspection and installation set out in clauses 3.8, 3.9, 4.8 to 5.1, 5.3.4 to 6.3, 7.1 and 8.1 of the boiler code, in so far as is reasonably practicable.

SOR/94-263.

- 5.4 Solid fuel fire-tube boilers operating at a pressure over 103 kPa shall be provided with a fusible plug that meets the standards set out in Appendix A-19 to A-20.8 of Section 1 of the American Society of Mechanical Engineers Boiler and Pressure Vessel Code, dated July 1, 1983.
- 5.5 (1) Every boiler and pressure vessel shall have a least one safety valve or other equivalent fitting to relieve pressure at or below its maximum allowable working pressure.
- (2) Where two or more boilers or pressure vessels are connected to each other and are used at a common operating pressure, they shall each be fitted with one or more safety valves or other equivalent fittings to relieve pressure at or below the maximum allowable working pressure of the boiler or pressure vessel that has the lowest maximum allowable working pressure.

## Low-Water Cut-Off Devices

- 5.6 (1) Every steam boiler that is not under continuous attendance by a qualified person shall be equipped with a low-water fuel cut-off device that serves no other purpose.
- (2) Subject to subsection (3), where an automatically fired hot-water boiler is installed in a forced circulation system and is not under continuous attendance by a qualified person, the boiler shall be equipped with a low-water fuel cut-off device.
- (3) Where two or more hot-water boilers of the coil or fintube type are installed in one system, a low-water fuel cut-off device is not required on each boiler if
  - (a) the low-water fuel cut-off device is installed on the main water outlet header; and
  - (b) a flow switch that will cut off the fuel supply to the burner is installed in the outlet piping on each boiler.
- (4) A low-water fuel cut-off device referred to in this section and a flow switch referred to in paragraph (3)(b) shall be installed in such a manner that

- (a) they cannot be rendered inoperative; and
- (b) they can be tested under operating conditions.

## Use, Operation, Repair, Alteration and Maintenance

- 5.7 (1) In this section, "qualified person" means a person recognized under the laws of the province in which the boiler, pressure vessel or piping system is located as qualified to inspect boilers, pressure vessels or piping systems.
- (2) No person shall use a boiler, pressure vessel or piping system unless it has been inspected by a qualified person in accordance with subsection (3).
  - (3) A qualified person shall
  - (a) inspect every boiler, pressure vessel and piping system
    - (i) after installation,
    - (ii) after any welding, alteration or repair is carried out on it, and
    - (iii) in accordance with sections 5.12 to 5.14 and 5.16; and
  - (b) make a record of each inspection in accordance with section 5.17.
- 5.8 Every boiler, pressure vessel and piping system in use at a work place shall be operated, maintained and repaired by a qualified person.
- 5.9 All repairs and welding of boilers, pressure vessels and piping systems shall be carried out in accordance with the standards referred to in clauses 5.1, 6.1 and 7.1 of the boiler code.
- **5.10** No person shall alter, interfere with or render inoperative any fitting attached to a boiler or pressure vessel except for the purpose of adjusting or testing the fitting.
- 5.11 The factor of safety for a high-pressure lap-seam riveted boiler shall be increased by at least 0.1 each year after 20 years of use and, if the boiler is relocated at any time, it shall not be operated at a pressure higher than 103 kPa.

#### Inspections

- **5.12** (1) Subject to subsection (2) and to sections 5.13 and 5.14, every boiler, pressure vessel and piping system in use in a work place shall be inspected by a qualified person as frequently as is necessary to ensure that the boiler, pressure vessel or piping system is safe for its intended use.
  - (2) Every boiler in use in a work place shall be inspected
  - (a) externally, at least once each year; and
  - (b) internally, at least once every two years.
- SOR/88-632; SOR/94-263.
- 5.13 (1) Every pressure vessel in use in a work place, other than a pressure vessel that is buried, shall be inspected
  - (a) externally, at least once each year; and
  - (b) subject to subsections (2) and (3), internally, at least once every two years.
- (2) Where a pressure vessel is used to store anhydrous ammonia, the internal inspection referred to in paragraph (1)(b) may be replaced by an internal inspection conducted once every five years if, at the same time, a hydrostatic test at a pressure equal to one and one-half times the maximum allowable working pressure is conducted.

- (3) Air reservoirs used for stationary or portable purposes in the railway industry, instead of being inspected in accordance with subsection (1) and a record completed in accordance with section 5.17 may be inspected, tested and a record made in accordance with the Air Reservoirs Other Than on Motive Power Equipment Regulations.
- 5.14 (1) Subject to subsection (3), Halon 1301 and Halon 1211 containers shall not be recharged without a test of container strength and a complete visual inspection being carried out, if more than five years have elapsed since the date of the last test and inspection.
- (2) Subject to subsection (3), Halon 1301 and Halon 1211 containers that have been continuously in service without discharging may be retained in service for a maximum of 20 years from the date of the last test and inspection at which time they shall be emptied, retested, subjected to a complete visual inspection and re-marked before being placed back in service.
- (3) Where a Halon 1301 or Halon 1211 container has been subjected to unusual corrosion, shock or vibration, a visual inspection and a test of container strength shall be carried out.
- (4) A Halon 1301 and Halon 1211 container shall be tested by non-destructive test methods such as hydrostatic testing and the containers shall be thoroughly dried before being filled.

5.15 [Revoked SOR/88-632.]

#### Buried Pressure Vessels

- 5.16 (1) Where a pressure vessel is buried, the installation shall conform to the standards set out in clauses A1.1(a) to (g), (i) to (k) and (n) of Appendix A to the boiler code.
- (2) Before backfilling is done over a pressure vessel, notice of the proposed backfilling shall be given to the regional safety officer.
- (3) Where test plates are used as an indication of corrosion of a buried pressure vessel, the test plates and, subject to subsection (4), the pressure vessel shall be completely uncovered and inspected by a qualified person at least once every three years.
- (4) Where the test plates on an inspection referred to in subsection (3) show no appreciable corrosion, the pressure vessel may be completely uncovered and inspected at intervals exceeding three years if the employer notifies the regional safety officer of the condition of the test plates and of the proposed inspection schedule for the pressure vessel.
- (5) Every buried pressure vessel shall be completely uncovered and inspected at least every 15 years.

#### Records

- 5.17 (1) A record of each inspection carried out under sections 5.7 and 5.12 to 5.16 shall be completed by the person who carried out the inspection.
  - (2) Every record referred to in subsection (1)
  - (a) shall be signed by the person who carried out the inspection; and
  - (b) shall include

- (i) the date of the inspection,
- (ii) the identification and location of the boiler, pressure vessel or piping system that was inspected,
- (iii) the maximum allowable working pressure and the maximum temperature at which the boiler or pressure vessel may be operated,
- (iv) a declaration as to whether the boiler, pressure vessel or piping system meets the standards prescribed by this Part,
- (v) a declaration as to whether, in the opinion of the person carrying out the inspection, the boiler, pressure vessel or piping system is safe for its intended use, and
- (vi) any other observation that the person considers relevant to the safety of employees.
- (3) The employer shall keep every record referred to in subsection (1) for a period of 10 years after the inspection is made at the work place in which the boiler, pressure vessel or piping system is located.

## PART VI

#### LIGHTING

#### Interpretation

## 6.1 (1) In this Part,

- "aerodrome apron" means that part of a land aerodrome intended to accommodate the loading and unloading of passengers and cargo and the refuelling, servicing, maintenance and parking of aircraft;
- "aircraft stand" means that part of an aerodrome apron intended to be used for the parking of aircraft for the purpose of loading or unloading passengers and providing ground services;
- "primary grain elevator" means a grain elevator the principal use of which is the receiving of grain directly from producers for storage or forwarding;
- "task position" means a position at which a visual task is performed;
- "VDT" means a visual display terminal.
- (2) For the purposes of this Part, 1 lx is equal to .0929 fc. SOR/89-515.

#### Application

6.2 This Part does not apply in respect of lighting in any underground portion of a coal mine.
SOR/89-515.

## Measurement of Average Levels of Lighting

6.3 For the purposes of sections 6.4 to 6.10, the average level of lighting at a task position or in an area shall be determined

- (a) by making four measurements at different places representative of the level of lighting at the task position or, in an area, representative of the level of lighting 1 m above the floor of the area; and
- (b) by dividing the aggregate of the results of those measurements by four. SOR/89-515.

## Lighting — Office Areas

**6.4** The average level of lighting at a task position or in an area set out in column I of an item of Schedule I, other than a task position or area referred to in section 6.7 or 6.9, shall not be less than the level set out in column II of that item. SOR/89-515.

## Lighting — Industria l Areas

6.5 The average level of lighting in an area set out in column I of an item of Schedule II, other than an area referred to in section 6.7 or 6.9, shall not be less than the level set out in column II of that item.

SOR/89-515.

## Lighting — General Areas

6.6 The average level of lighting in an area set out in column I of an item of Schedule III, other than an area referred to in section 6.7 or 6.9, shall not be less than the level set out in column II of that item.

SOR/89-515.

## Lighting - VDT

- 6.7 (1) The average level of lighting at a task position or in an area set out in column I of an item of Schedule IV shall not be more than the level set out in column II of that item.
- (2) Reflection glare on a VDT screen shall be reduced to the point where an employee at a task position is able to
  - (a) read every portion of any text displayed on the screen; and
  - (b) see every portion of the visual display on the screen.
- (3) Where VDT work requires the reading of a document, supplementary lighting shall be provided where necessary to give a level of lighting of at least 500 lx on the document.

SOR/89-515.

## Lighting — Aerodrome Aprons and Aircraft Stands

- 6.8 (1) Subject to subsection (2), the average level of lighting at a task position on an aerodrome apron shall not be less than 10 lx.
- (2) The average level of lighting at a task position on an aircraft stand shall not be less than 20 lx. SOR/89-515.

SOR/86-304 S. 6.11

## Lighting — Artefactual Exhibits and Archival Materials

6.9 The average level of lighting in an area in which artefactual exhibits or archival materials are handled or stored shall not be less than 50 lx. SOR/89-515.

## Emergency Lighting

- 6.10 (1) Emergency lighting shall be provided to illuminate the following areas within buildings:
  - (a) exits and corridors;
  - (b) principal routes providing access to exits in open floor areas; and
  - (c) floor areas where employees normally congregate.
- (2) Except in the case of a primary grain elevator in which hand-held lamps are used for emergency lighting, all emergency lighting provided in accordance with subsection (1) shall
  - (a) operate automatically in the event that the regular power supply to the building is interrupted;
  - (b) provide an average level of lighting of not less than 10 lx; and
  - (c) be independent of the regular power source.
- (3) Where a generator is used as a power source for emergency lighting, the inspection, testing and maintenance of the generator shall be in accordance with the requirements referred to in section 6.7 of the National Fire Code, as amended from time to time.
- (4) Where a central storage battery system is used as a power source for emergency lighting or where emergency lighting is provided by a self-contained emergency lighting unit, the battery system or the unit shall be tested
  - (a) monthly by hand; and
  - (b) annually under simulated power failure or electrical fault conditions.
- (5) Where a battery, other than a hermetically sealed battery, is tested in accordance with paragraph (4)(a), the electrolyte level of the battery shall be checked and, if necessary, adjusted to the proper level.
- (6) Where a self-contained emergency lighting unit is tested in accordance with paragraph (4)(b), all lamps forming part of the unit shall be operated for the time period set out in Sentence 3.2.7.3(2) of the National Building Code, as amended from time to time, that is applicable to the class of buildings to which the building in which the unit is installed belongs.
- (7) Every employer shall make a record of the results of each test performed in accordance with subsection (3) and (4) and keep the record for two years after the test. SOR/89-515.

## Minimum Levels of Lighting

6.11 (1) Subject to subsections (2) to (4), the level of lighting at any place at a task position or in an area that may be measured for the purposes of section 6.3 shall not be less than one third of the level of lighting prescribed by this Part for that task position or area.

- (2) The level of lighting at any place at a task position or in an area set out in column I of item 8 or 9 of Schedule III or column I of item 1 of Schedule IV that may be measured for the purposes of section 6.3 shall not be less than one tenth of the level of lighting prescribed by this Part for that task position or area.
- (3) The level of lighting at any place at a task position referred to in section 6.8 that may be measured for the purposes of section 6.3 shall not be less than one quarter of the level of lighting prescribed by this Part for that task position.
- (4) In a building the construction of which is commenced after October 31, 1990, the level of emergency lighting at any place in an area referred to in subsection 6.10(1) that may be measured for the purposes of section 6.3 shall not be less than 0.25 lx. SOR/89-515.

#### **SCHEDULE I**

## (Section 6.4)

#### LEVELS OF LIGHTING IN OFFICE AREAS

	Column I	Column 1
Item	Task position or area	Level in 1
1.	DESK WORK	
	(a) Task position at which cartography, designing, drafting, plan-reading or other very difficult visual tasks are performed	. 1000
	(b) Task positions at which business machines are operated or stenography, accounting, typing, filing, clerking, billing, continuous reading or writing or other difficult visual tasks are performed	
2.	OTHER OFFICE WORK	
	Conference and interview rooms, file storage areas, switchboard or reception areas or other areas where ordinary visual tasks are performed	300
3.	SERVICE AREAS	
	(a) Stairways and corridors that are	
	(i) used frequently	100
	(ii) used infrequently	50
	(b) Stairways that are used only in emergencies	

SOR/89-515.

## SCHEDULE II

# (Section 6.5)

LEVELS OF LIGHTIN	G IN	INDUSTRIAL	AREAS
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	Colu	ımn I	Column II
Item	Area	a	Level in lx
1.	GAI	RAGES	
	(a)	Main repair and maintenance areas, other than those referred to in paragraph (b)	300
	(b)	Main repair and maintenance areas used for repairing and maintaining cranes, bulldozers and other major	150
	(c)	General work areas adjacent to a main repair and maintenance area referred to in paragraph (b)	150 50
	(d)	Fuelling areas	150
	(e)	Battery rooms	
	(f)	Other areas in which there is	100
	(1)	(i) a high or moderate level of activity	100
		(ii) a low level of activity	50
2.	LAF	BORATORIES	50
2.	(a)	Areas in which instruments are read and where errors in such reading may be hazardous to the safety or health of	750
	(1-)	an employee	750
	(b) (c)	Areas in which a hazardous substance is handled Areas in which laboratory work requiring close and	500
		prolonged attention is performed	500
3.		Areas in which other laboratory work is performed ADING PLATFORMS, STORAGE ROOMS AND REHOUSES	300
	(a) (b)	Areas in which packages are frequently checked or sorted.  Areas in which packages are infrequently checked or	250
	(c)	Sorted	75
		where packages or containers are loaded or unloaded	150
	(d)	Areas in which grain or granular material is loaded or	20
		unloaded in bulk	30
	(e)	Areas in which goods are stored in bulk or where goods in	30
	(6)	storage are all of one kind	75
	(f) (g)	Any other area	10
4.		CHINE AND WOODWORKING SHOPS	10
4.		Areas in which medium or fine bench or machine work is	
	(a)	performed	500
	(b)	Areas in which rough bench or machine work is performed	300
	(c)	Any other area	200
5.		NUFACTURING AND PROCESSING AREAS	200
J.	(a)	Major control rooms or rooms with dial displays	500
	(a) (b)	Areas in which a hazardous substance is processed, manufactured or used	300

## LEVELS OF LIGHTING IN INDUSTRIAL AREAS

	Colu	ımn I	Column II
Item	Area	1	Level in lx
		(i) in main work areas	500
		(ii) in surrounding areas	200
	(c)	Areas in which substances that are not hazardous	
		substances are processed, manufactured or used or where automatically controlled equipment operates	
		(i) in main work areas	100
		(ii) in surrounding areas	50
6.	SER	VICE AREAS	
	(a)	Stairways and elevating devices that are	
		(i) used frequently	100
		(ii) used infrequently	50
	(b)	Stairways that are used only in emergencies	30
	(c)	Corridors and aisles that are used by pedestrians and mobile equipment	
		(i) at main intersections	100
		(ii) at other locations	50
	(d)	Corridors and aisles that are used by mobile equipment	
		only	50
	(e)	Corridors and aisles that are used by pedestrians only and are	
		(i) used frequently by employees	50
		(ii) used infrequently by employees	30

SOR/89-515; SOR/94-263.

## SCHEDULE III

## (Section 6.6)

## LEVELS OF LIGHTING — GENERAL AREAS

	Column 1	Column II
Item	Area	Level in lx
1.	BUILDING EXTERIORS	
	(a) Entrances and exits that are	
	(i) used frequently	100
	(ii) used infrequently	50
	(b) Pedestrian walkways	
	(i) at vehicular intersections	30
	(ii) at other locations	10
	(c) Areas used by pedestrians and mobile equipment in which	ch
	there is	
	(i) a high or moderate level of activity	20
	(ii) a low level of activity	10
	(d) Storage areas in which there is	
	(i) a high or moderate level of activity	30
	(ii) a low level of activity	10
2.	FIRST AID ROOMS	
	(a) in treatment and examination area	1000
	(b) in other areas	
3.	FOOD PREPARATION AREAS	
4.	PERSONAL SERVICE ROOMS	200
5.	BOILER ROOMS	200
6.	ROOMS IN WHICH PRINCIPAL HEATING,	
	VENTILATION OR AIR CONDITIONING EQUIPMENT	
_	IS INSTALLED	50
7.	EMERGENCY SHOWER FACILITIES AND EMERGENCE	
0	EQUIPMENT LOCATIONS	50
8.	PARKING AREAS	50
	(a) Covered	
0	(b) Open	
9.	LOBBIES AND ATRIA	100

#### SCHEDULE IV

(Section 6.7(1))

## LEVELS OF LIGHTING - VDT WORK

	Colu	mn I	Column II
Item	Task	position or area	Level in lx
1.	VDT	WORK	
	(a)	Task positions at which data entry and retrieval work are performed intermittently	500
	(b)	Task positions at which data entry work is performed exclusively	750
	(c)	Air traffic controller areas	100
	(d)	Telephone operator areas	300

SOR/89-515.

#### PART VII

#### LEVELS OF SOUND

## Interpretation

7.1 In this Part,

- "A-weighted sound pressure level" means a sound pressure level as determined by a measurement system which includes an A-weighting filter that meets the requirements set out in the International Electrotechnical Commission Standard 651 (1979), Sound Level Meters, as amended from time to time;
- "dBA" means decibel A-weighted and is a unit of A-weighted sound pressure level;
- "large truck" means a truck with a gross vehicle weight of more than 4 500 kg that is designed primarily for transporting goods and that is operated primarily on public roads;
- "noise exposure level  $(L_{ex,8})$ " means 10 times the logarithm to the base 10 of the time integral over any 24 hour period of a squared A-weighted sound pressure divided by 8, the reference sound pressure being 20  $\mu$ Pa;
- "sound level meter" means a device for measuring sound pressure level that meets the performance requirements for a Type 2 instrument as specified in the International Electrotechnical Commission Standard 651 (1979), Sound Level Meters, as amended from time to time;
- "sound pressure level" means 20 times the logarithm to the base 10 of the ratio of the root mean square pressure of a sound to the reference sound pressure of 20  $\mu$ Pa, expressed in decibels.

SOR/91-448.

## Measurement and Calculation of Exposure

7.2 (1) For the purposes of this Part, the exposure of an employee to sound shall be measured using an instrument that

- (a) is recommended for that measurement in clause 4.3 of CSA Standard CAN/ CSA-Z107.56-M86, Procedures for the Measurement of Occupational Noise Exposure, as amended from time to time; and
- (b) meets the requirements for such an instrument set out in clause 4 of the Standard referred to in paragraph (a).
- (2) The exposure of an employee to sound shall be measured in accordance with clauses 5, 6.4.1, 6.4.4, 6.5.2, 6.5.4, 6.6.2 and 6.6.4 of the Standard referred to in paragraph (1)(a).
- (3) For the purposes of this Part, the measurement and calculation of the noise exposure level ( $L_{\rm ex,8}$ ) to which an employee is exposed shall take into account the exposure of the employee to A-weighted sound pressure levels of 74 dBA and greater.
- (4) The measurement and calculation of the noise exposure level ( $L_{\rm ex,8}$ ) referred to in subsection (3) may also take into account the exposure of the employee to A-weighted sound pressure levels that are less than 74 dBA. SOR/91-448.

#### Hazard Investigation

- 7.3 (1) Where an employee in a work place may be exposed to an A-weighted sound pressure level equal to or greater than 84 dBA for a duration that is likely to endanger the employee's hearing, the employer shall, without delay,
  - (a) appoint a qualified person to carry out an investigation of the degree of exposure;and
  - (b) notify the safety and health committee or the safety and health representative, if either exists, of the investigation and the name of the person appointed to carry out the investigation.
  - (2) Subsection (1) does not apply in respect of an employee engaged in the operation large truck
- (3) For the purposes of subsection (1), the measurement of the A-weighted sound pressure level in a work place shall be performed instantaneously, during normal working conditions, using the slow response setting of a sound level meter.
- (4) In the investigation referred to in subsection (1), the following matters shall be considered:
  - (a) the sources of sound in the work place;
  - (b) the A-weighted sound pressure levels to which the employee is likely to be exposed and the duration of such exposure;
  - (c) the methods being used to reduce this exposure;
  - (d) whether the exposure of the employee is likely to exceed the limits prescribed by paragraph 7.4(1)(a); and
  - (e) whether the employee is likely to be exposed to a noise exposure level ( $L_{ex,8}$ ) equal to or greater than 84 dBA.
- (5) On completion of the investigation and after consultation with the safety and health committee or the safety and health representative, if either exists, the person appointed to carry out the investigation shall set out in a written report signed and dated by the person

- (a) observations respecting the matters considered in accordance with subsection (4);
- (b) recommendations respecting the measures that should be taken in order to comply with sections 7.4 to 7.8; and
- (c) recommendations respecting the use of hearing protectors by employees who are exposed to a noise exposure level ( $L_{\rm ex,8}$ ) equal to or greater than 84 dBA and not greater than 87 dBA.
- (6) The report shall be kept by the employer at the work place in respect of which it applies for a period of ten years after the date of the report.
- (7) Where it is stated in the report that an employee is likely to be exposed to a noise exposure level ( $L_{\rm ex.8}$ ) equal to or greater than 84 dBA, the employer shall, without delay,
  - (a) post and keep posted a copy of the report in a conspicuous place in the work place in respect of which it applies; and
  - (b) provide the employee with written information describing the hazards associated with exposure to high levels of sound.

SOR/91-448.

## Limits of Exposure

- 7.4 (1) No employee in a work place, other than an employee referred to in subsection (2), shall, in any 24 hour period, be exposed to
  - (a) an A-weighted sound pressure level set out in column I of Schedule I for a duration of exposure exceeding the applicable duration set out in column II; or
  - (b) a noise exposure level ( $L_{\text{ex,8}}$ ) that exceeds 87 dBA.
- (2) No employee who operates a large truck shall, in any 24 hour period, be exposed to an A-weighted sound pressure level set out in column I of Schedule II for a duration of exposure exceeding the applicable duration set out in column II. SOR/91-448.

## Reduction of Sound Exposure

7.5 Insofar as is reasonably practicable, every employer shall, by engineering controls or other physical means other than hearing protectors, reduce the exposure to sound of employees to whom subsection 7.4(1) applies to a level that does not exceed the limits prescribed by that subsection.

SOR/91-448.

## Report to Regional Safety Officer

- 7.6 Where it is not reasonably practicable, without providing hearing protectors, for an employer to maintain the exposure to sound of an employee to whom subsection 7.4(1) applies at a level that does not exceed the limits prescribed by that subsection, the employer shall, without delay,
  - (a) make a report in writing to the regional safety officer setting out the reasons why it is not reasonably practicable to do so; and
  - (b) provide a copy of the report to the safety and health committee or the safety and health representative, if either exists.

SOR/91-448.

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## Hearing Protection

- 7.7 (1) When an employer is required to make a report pursuant to section 7.6, the employer shall, as soon as is reasonably practicable, provide every employee whose exposure to sound is likely to exceed the limits prescribed by subsection 7.4(1) with a hearing protector that
  - (a) meets the requirements set out in CSA Standard Z94.2-M1984, Hearing Protectors, as amended from time to time; and
  - (b) prevents the employee using the hearing protector from being exposed to a level of sound that exceeds the limits prescribed by subsection 7.4(1).
- (2) Where an employer provides a hearing protector to an employee pursuant to subsection (1), the employer shall
  - (a) in consultation with the safety and health committee or the safety and health representative, if either exists, formulate a program to train the employee in the fit, care and use of the hearing protector; and
  - (b) implement the program.
- (3) Every employer shall ensure that every person, other than an employee, to whom the employer grants access to a work place where the person is likely to be exposed to a level of sound that exceeds the limits set out in subsection 7.4(1) uses a hearing protector that meets the requirements of the standard referred to in paragraph (1)(a). SOR/91-448; SOR/94-33.

## Warning Signs

- 7.8 (1) At every work place, other than a large truck, where an employee may be exposed to an A-weighted sound pressure level greater than 87 dBA, the employer shall, at conspicuous locations within the work place, post and keep posted signs warning of a potentially hazardous level of sound in the work place.
- (2) For the purposes of subsection (1), the measurement of the A-weighted sound ressure level in a work place shall be performed instantaneously, during normal working conditions, using the slow response setting of a sound level meter. 30R/91-448.

#### **SCHEDULE I**

(Section 7.4(1))

## MAXIMUM DURATION OF EXPOSURE TO A-WEIGHTED SOUND PRESSURE LEVELS IN THE WORK PLACE

Column I	Column II	
a-weighted sound ressure level dBA)	Maximum duration of exposure in hours per employee per 24 hour period	
87	8.0	
88	6.4	
89	5.0	

# MAXIMUM DURATION OF EXPOSURE TO A-WEIGHTED SOUND PRESSURE LEVELS IN THE WORK PLACE

Column I	Column II
A-weighted sound pressure level	Maximum duration of exposure in hours per employee per
(dBA)	24 hour period
90	4.0
91	3.2
92	. 2.5
93	2.0
94	1.6
95	1.3
96	1.0
97	0.80
98	0.64
99	0.50
100	0.40
101	0.32
102	0.25
103	0.20
104	0.16
105	0.13
106	0.10
107	0.080
108	0.064
109	0.050
110	0.040
111	0.032
112	0.025
113	0.020
114	0.016
115	0.013
116	0.010
117	0.008
118	0.006
119	0.005
120	0.004

SOR/91-448.

## SCHEDULE II

(Section 7.4(2))

# MAXIMUM PERMITTED DURATION OF EXPOSURE TO A-WEIGHTED SOUND PRESSURE LEVELS IN THE WORK PLACE

Column I	Column II
A-weighted sound pressure level (dBA)	Maximum duration of exposure in hours per employee per 24 hour period
90	8.0
91	7.0
92	6.0
93	5.3
94	4.6
95	4.0
96	3.5
97	3.0
98	2.6
99	2.3
100	2.0
101	1.7
102	1.5
103	1.3
104	1.2
105	1.0
106	0.87
107	0.76
108	0.66
109	0.57
110	0.50
111	0.44
112	0.38
113	0.33
114	0.29
115	0.25
Greater than 115	0

SOR/94-33.

# PART VIII ELECTRICAL SAFETY

Interpretation

8.1 In this Part,

"Canadian Electrical Code" means

- (a) CSA Standard C22.1-1990, Canadian Electrical Code, Part I, dated January, 1990, and
- (b) CSA Standard C22.3 No.1-M1979, Overhead Systems and Underground Systems, dated April, 1979;
- "control device" means a device that will safely disconnect electrical equipment from its source of energy;
- "electrical equipment" means equipment for the generation, distribution or use of electricity;
- "guarantor" means a person who gives a guarantee of isolation;
- "person in charge" means an employee who supervises employees performing work on or a live test of isolated electrical equipment.

  SOR /94-263.

## Application

**8.2** This Part does not apply to the underground workings of mines. SOR/94-263.

#### Standards

- **8.3** (1) The design, construction and installation of all electrical equipment shall meet the standards set out in the Canadian Electrical Code, Part I, in so far as is reasonably practicable. SOR/94-263.
- (2) The operation and maintenance of all electrical equipment shall meet the standards set out in the Canadian Electrical Code.

## Safety Procedures

- **8.4** (1) All testing or work performed on electrical equipment shall be performed by a qualified person or an employee under the direct supervision of a qualified person.
- (2) Where the electrical equipment has a voltage in excess of 5,200 V between any two conductors or in excess of 3,000 V between any conductor and ground,
  - (a) the qualified person or the employee referred to in subsection (1) shall use such insulated protection equipment and tools as will protect him from injury during the performance of the work; and
  - (b) the employee referred to in subsection (1) shall be instructed and trained in the use of the insulated protection equipment and tools.
- 8.5 (1) Where electrical equipment is live or may become live, no employee shall work on the equipment unless
  - (a) the employer has instructed the employee in procedures that are safe for work on live conductors;
  - (b) a safety ground is connected to the equipment; or
  - (c) the equipment is isolated.
- (2) Subject to subsections (3) and (4), where an employee is working on or near electrical equipment that is live or may become live, the electrical equipment shall be guarded.

- (3) Subject to subsection (4), where it is not practicable for electrical equipment referred to in subsection (2) to be guarded, the employer shall take measures to protect the employee from injury by insulating the equipment from the employee or the employee from ground.
- (4) Where live electrical equipment is not guarded or insulated in accordance with subsection (2) or (3) or where the employee referred to in subsection (3) is not insulated from ground, no employee shall work so near to any live part of the electrical equipment that is within a voltage range listed in column I of an item of the schedule to this Part that the distance between the body of the employee or any thing with which the employee is in contact and the live part of the equipment is less than
  - (a) the distance set out in column II of that item, where the employee is not a qualified person; or
  - (b) the distance set out in column III of that item, where the employee is a qualified person.
- (5) No employee shall work near a live part of any electrical equipment referred to in subsection (4) where there is a hazard that an unintentional movement by the employee would bring any part of his body or any thing with which he is in contact closer to that live part than the distance referred to in that subsection.
- **8.6** No employee shall work on or near high voltage electrical equipment unless he is authorized to do so by his employer.
- **8.7** A legible sign with the words "Danger High Voltage" and "Danger Haute Tension" in letters that are not less than 50 mm in height on a contrasting background shall be posted in a conspicuous place at every approach to live high voltage electrical equipment.

## Safety Watcher

- **8.8** (1) Where an employee is working on or near live electrical equipment and, because of the nature of the work or the condition or location of the work place, it is necessary for the safety of the employee that the work be observed by a person not engaged in the work, the employer shall appoint a safety watcher
  - (a) to warn all employees in the work place of the hazard; and
  - (b) to ensure that all safety precautions and procedures are complied with.
  - (2) A safety watcher shall be
  - (a) informed of his duties as a safety watcher and of the hazard involved in the work;
  - (b) trained and instructed in the procedures to follow in the event of an emergency;
  - (c) authorized to stop immediately any part of the work that he considers dangerous; and
  - (d) free of any other duties that might interfere with his duties as a safety watcher.
- (3) For the purposes of subsection (1), an employer may appoint himself as a safety watcher.

#### Coordination of Work

**8.9** Where an employee is working on or in connection with electrical equipment, hat employee and every other person who is so working, including every safety watcher,

shall be fully informed by the employer with respect to the safe coordination of their work.

#### Poles and Elevated Structures

- **8.10** (1) Before an employee climbs a pole or elevated structure that is used to support electrical equipment, the employer shall give instructions and training to the employee respecting inspections and tests of the pole or structure to be carried out before the pole or structure is climbed.
- (2) Where, as a result of an inspection or test of a pole or elevated structure referred to in subsection (1), it appears to an employee that the pole or structure will be safe for climbing only when temporary supports have been installed, pike-poles alone shall not be used for such supports.
- (3) No employee shall work on any pole or elevated structure referred to in subsection (1) unless he has been instructed and trained in the rescue of employees who may be injured in the course of the work.
- 8.11 Every pole or elevated structure that is embedded in the ground and is used to support electrical equipment shall meet the standards set out in
  - (a) CSA Standard CAN3-015-M83, Wood Utility Poles and Reinforcing Studs, dated January, 1983; or
- (b) CSA Standard A14-M1979, Concrete Poles, the English version of which is dated September 1979 and the French version of which is dated November 1987. SOR/94-263.

## Isolation of Electrical Equipment

- 8.12 (1) Before an employee isolates electrical equipment or changes or terminates the isolation of electrical equipment, the employer shall issue written instructions with respect to the procedures to be followed for the safe performance of that work.
- (2) The instructions referred to in subsection (1) shall be signed by the employer and shall specify
  - (a) the date and hour when the instructions are issues;
  - (b) the date and hour of the commencement and of the termination of the period during which the instructions are to be followed;
  - (c) the name of the employee to whom the instructions are issued; and
  - (d) where the instructions are in respect of the operation of a control device that affects the isolation of the electrical equipment,
    - (i) the device to which the instructions apply, and
    - (ii) where applicable, the correct sequence of procedures.
- (3) A copy of the instructions referred to in subsection (1) shall be shown and explained to the employee.
- (4) The instructions referred to in subsection (1) shall be kept readily available for examination by employees for the period referred to in paragraph (2)(b) and thereafter shall be kept by the employer for a period of one year at his place of business nearest to the work place in which the electrical equipment is located.

- **8.13** (1) Subject to subsection (4), no work on or live test of isolated electrical equipment shall be performed unless
  - (a) isolation of the equipment has been confirmed by test; and
  - (b) the employer has determined, on the basis of visual observation, that every control device and every locking device necessary to establish and maintain the isolation of the equipment
    - (i) is set in the safe position with the disconnecting contacts of control devices safely separated or, in the case of a draw-out type electrical switch gear, is withdrawn to its full extent from the contacts of the electrical switch gear,
    - (ii) is locked out, and
    - (iii) bears a distinctive tag or sign designed to notify persons that operation of the control device and movement of the locking device are prohibited during the performance of the work or live test.
- (2) Where more than one employee is performing any work on or live test of isolated electrical equipment, a separate tag or sign for each such employee shall be attached to each control device and locking device referred to in subsection (1).
  - (3) The tag or sign referred to in subparagraph (1)(b)(iii) or subsection (2) shall
  - (a) contain the words "DO NOT OPERATE DÉFENSE D'ACTIONNER" or display a symbol conveying the same meaning;
  - (b) show the date and hour that the control device and the locking device referred to in paragraph (1)(b) were set in the safe position or were withdrawn to their full extent from the contacts;
  - (c) show the name of the employee performing the work or live test;
  - (d) where used in connection with a live test, be distinctively marked as a testing tag or sign;
  - (e) be removed only by the employee performing the work or live test; and
  - (f) be used for no purpose other than the purpose referred to in paragraph (1)(b)(iii).
- (4) Where, because of the nature of the work in which the electrical equipment is being used, it is not practicable to comply with subsection (1), no work on or live test of electrical equipment shall be performed unless a guarantee of isolation referred to in section 8.14 is given to the person in charge.

## Guarantees of Isolation for Electrical Equipment

- **8.14** (1) No employee shall give or receive a guarantee of isolation for electrical equipment unless he is authorized in writing by his employer to give or receive a guarantee of isolation.
- (2) Not more than one employee shall give a guarantee of isolation for a piece of electrical equipment for the same period of time.
- (3) Before an employee performs work on or a live test of isolated electrical equipment, the person in charge shall receive from the guarantor
  - (a) a written guarantee of isolation; or
  - (b) where it is not practicable for him to receive a written guarantee of isolation, an oral guarantee of isolation.

- (4) A written guarantee of isolation referred to in paragraph (3)(a) shall be signed by the guarantor and by the person in charge and shall contain the following information:
  - (a) the date and hour when the guarantee of isolation is given to the person in charge;
    - (b) the date and hour when the electrical equipment will become isolated;
    - (c) the date and hour when the isolation will be terminated, if known;
    - (d) the procedures by which isolation is assured;
    - (e) the name of the guarantor and the person in charge; and
    - (f) a statement as to whether live tests are to be performed.
- (5) Where an oral guarantee of isolation referred to in paragraph (3)(b) is given, a written record thereof shall forthwith
  - (a) be made by the guarantor; and
  - (b) be made and signed by the person in charge.
- (6) A written record referred to in subsection (5) shall contain the information referred to in subsection (4).
- (7) Every written guarantee of isolation and every written record referred to in subsection (5) shall be
  - (a) kept by the person in charge readily available for examination by the employee performing the work or live test until the work or live test is completed;
  - (b) given to the employer when the work or live test is completed; and
  - (c) kept by the employer for a period of one year after the completion of the work or live test at his place of business nearest to the work place in which the electrical equipment is located.

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- 8.15 Where a written guarantee of isolation or a written record of an oral guarantee of isolation is given to a person in charge and the person in charge is replaced at the work place by another person in charge before the guarantee has terminated, the other person in charge shall sign the written guarantee of isolation or written record of the oral guarantee of isolation.
- 8.16 Before an employee gives a guarantee of isolation for electrical equipment that obtains all or any portion of its electrical energy from a source that is not under his direct control, the employee shall obtain a guarantee of isolation in respect of the source from the person who is in direct control thereof and is authorized to give the guarantee in respect thereof.

#### Live Test

- 8.17 (1) No employee shall give a guarantee of isolation for the performance of a live test on isolated electrical equipment unless
  - (a) any other guarantee of isolation given in respect of the electrical equipment for any part of the period for which the guarantee of isolation is given is terminated;
  - (b) every person to whom the other guarantee of isolation referred to in paragraph (a) was given has been informed of its termination; and

- (c) any live test to be performed on the electrical equipment will not be hazardous to the safety or health of the person performing the live test.
- (2) Every person performing a live test shall warn all persons who, during or as a result of the test, are likely to be exposed to a hazard.

## Termination of Guarantee of Isolation

- 8.18 (1) Every person in charge shall, when work on or a live test of isolated electrical equipment is completed,
  - (a) inform the guarantor thereof; and
  - (b) make and sign a record in writing containing the date and hour when he so informed the guarantor and the name of the guarantor.
- (2) On receipt of the information referred to in subsection (1), the guarantor shall make and sign a record in writing containing
  - (a) the date and hour when the work or live test was completed; and
  - (b) the name of the person in charge.
- (3) The records referred to in subsections (1) and (2) shall be kept by the employer for a period of one year after the date of signature thereof at his place of business nearest to the work place in which the electrical equipment is located.

## Safety Grounding

- **8.19** (1) No employee shall attach a safety ground to electrical equipment unless he has tested the electrical equipment and has established that it is isolated.
- (2) Subsection (1) does not apply in respect of electrical equipment that is grounded by means of a grounding switch that is an integral part of the equipment.
- **8.20** (1) Subject to subsection (2), no work shall be performed on any electrical equipment in an area in which is located
  - (a) a grounding bus,
  - (b) a station grounding network,
  - (c) a neutral conductor,
  - (d) temporary phase grounding, or
  - (e) a metal structure

unless the equipment referred to in paragraphs (a) to (e) is connected to a common grounding network.

- (2) Where, after the connections referred to in subsection (1) are made, a safety ground is required to ensure the safety of an employee working on the electrical equipment referred to in that subsection, the safety ground shall be connected to the common grounding network.
- **8.21** Every conducting part of a safety ground on isolated electrical equipment shall have sufficient current carrying capacity to conduct the maximum current that is likely to be carried on any part of the equipment for such time as is necessary to permit operation of any device that is installed on the electrical equipment so that, in the event of a short circuit or other electrical current overload, the electrical equipment is automatically disconnected from its source of electrical energy.

8.22 (1) For the purposes of subsection (2), a

"point of safety grounding" means

- (a) a grounding bus, a station grounding network, a neutral conductor, a metal structure or an aerial ground, or
- (b) one or more metal rods that are not less than 16 mm in diameter and are driven not less than 1 m into undisturbed compact earth at a minimum distance of 4.5 m from the base of the pole, structure, apparatus or other thing to which the electrical equipment is attached or from the area where persons on the ground work and in a direction away from the main work area.
- (2) No safety ground shall be attached to or disconnected from isolated electrical equipment except in accordance with the following requirements:
  - (a) the safety ground shall, to the extent that is practicable, be attached to the pole, structure, apparatus or other thing to which the electrical equipment is attached;
  - (b) all isolated conductors, neutral conductors and all non-insulated surfaces of the electrical equipment shall be short-circuited, electrically bonded together and attached by a safety ground to a point of safety grounding in a manner that establishes equal voltage on all surfaces that can be touched by persons who work on the electrical equipment;
  - (c) the safety ground shall be attached by means of mechanical clamps that are tightened securely and are in direct contact with bare metal;
  - (d) the safety ground shall be so secured that none of its parts can make contact accidentally with any live electrical equipment;
  - (e) the safety ground shall be attached and disconnected using insulated protection equipment and tools;
  - (f) the safety ground shall, before it is attached to isolated electrical equipment, be attached to a point of safety grounding; and
  - (g) the safety ground shall, before being disconnected from the point of safety grounding, be removed from the isolated electrical equipment in such a manner that the employee avoids contact with all live conductors.

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#### Switches and Control Devices

- **8.23** (1) Every control device shall be so designed and located as to permit quick and safe operation at all times.
- (2) The path of access to every electrical switch, control device or meter shall be free from obstruction.
- (3) Where an electrical switch or other device controlling the supply of electrical energy to electrical equipment is operated only by a person authorized to do so by the employer, the switch or other device shall be fitted with a locking device that only an authorized person can activate.

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#### SCHEDULE

## (Subsection 8.5(4))

#### DISTANCES FROM LIVE ELECTRICAL PARTS

	Colum	n I		Column II	Column III
v	_	e Range of	Distance	Distance	
Item	Part to Ground			in metres	in metres
1.	Over	425	to 12,000	3	0.9
2.	Over	12,000	to 22,000	3	1.2
3.	Over	22,000	to 50,000	3	1.5
4.	Over	50,000	to 90,000	4.5	1.8
5.	Over	90,000	to 120,000	4.5	2.1
6.	Over	120,000	to 150,000	6	2.7
7.	Over	150,000	to 250,000	6	3.3
8.	Over	250,000	to 300,000	7.5	3.9
9.	Over	300,000	to 350,000	7.5	4.5
10.	Over	350,000	to 400,000	9	5.4

#### PART IX

#### SANITATION

#### Interpretation

### 9.1 In this Part,

- "ARI" means the Air-Conditioning and Refrigeration Institute of the United States;
- "Canadian Plumbing Code" means the Canadian Plumbing Code, 1985;
- "field accommodation" means fixed or mobile accommodation that is living, eating or sleeping quarters provided by an employer for the accommodation of employees at a work place;
- "mobile accommodation" means field accommodation that may be easily and quickly moved.

#### General

- **9.2** (1) Every employer shall maintain each personal service room and food preparation area used by employees in a clean and sanitary condition.
- (2) Personal service rooms and food preparation areas shall be so used by employees that the rooms or areas will remain as clean and in such a sanitary condition as is possible.
- **9.3** All janitorial work that may cause dusty or unsanitary conditions shall be carried out in a manner that will prevent the contamination of the air by dust or other substances injurious to health.

- 9.4 Each personal service room shall be cleaned at least once every day that it is used.
- 9.5 (1) Every plumbing system that supplies potable water and removes water-borne waste
  - (a) shall meet the standards set out in the Canadian Plumbing Code; and
  - (b) subject to subsection (2), shall be connected to a municipal sanitation sewer or water main.
- (2) Where it is not practicable to comply with paragraph (1)(b), the employer shall provide a waste disposal system that meets the standards set out in ANSI standard ANSI ZA.3-1979, Minimum Requirements for Nonsewered Waste-Disposal Systems, dated November 8, 1978.
  - 9.6 (1) Each container that is used for solid or liquid waste in the work place shall
  - (a) be equipped with a tight-fitting cover;
  - (b) be so constructed that it can easily be cleaned and maintained in a sanitary condition;
  - (c) be leak-proof; and
  - (d) where there may be internal pressure in the container, be so designed that the pressure is relieved by controlled ventilation.
- (2) Each container referred to in subsection (1) shall be emptied at least once every day that it is used.
- 9.7 (1) Each enclosed part of a work place, each personal service room and each food preparation area shall be constructed, equipped and maintained in a manner that will prevent the entrance of vermin.
- (2) Where vermin have entered any enclosed part of a work place, personal service room or food preparation area, the employer shall immediately take all steps necessary to eliminate the vermin and prevent the re-entry of the vermin.
- 9.8 No person shall use a personal service room for the purpose of storing equipment unless a closet fitted with a door is provided in that room for that purpose.
- 9.9 In each personal service room and food preparation area, the temperature, measured one metre above the floor in the centre of the room or area, shall be maintained at a level of not less than 18°C and, where reasonably practicable, not more than 29°C.
- 9.10 (1) In each personal service room and food preparation area, the floors, partitions and walls shall be so constructed that they can be easily washed and maintained in a sanitary condition.
- (2) The floor and lower 150 mm of any walls and partitions in any food preparation area or toilet room shall be water-tight and impervious to moisture. SOR/94-263.
- 9.11 Where separate personal service rooms are provided for employees of each sex, each room shall be equipped with a door that is self-closing and is clearly marked to indicate the sex of the employees for whom the room is provided.

#### Toilet Rooms

9.12 (1) Where it is reasonably practicable, a toilet room shall be provided for em-

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ployees and, subject to section 9.13, where persons of both sexes are employed at the same work place, a separate toilet room shall be provided for employees of each sex.

- (2) Subject to subsections (3) and (4), where a toilet room is provided in accordance with subsection (1), the employer shall provide in that room a number of toilets determined according to the maximum number of employees of each sex who are normally employed by him at any one time at the same work place as follows:
  - (a) where the number of such employees does not exceed nine, one toilet;
  - (b) where the number of such employees exceeds nine but does not exceed 24, two toilets;
  - (c) where the number of such employees exceeds 24 but does not exceed 49, three toilets;
  - (d) where the number of such employees exceeds 49 but does not exceed 74, four toilets;
  - (e) where the number of such employees exceeds 74 but does not exceed 100, five toilets; and
  - (f) where the number of such employees exceeds 100, five toilets and one toilet for every 30 such employees or portion of that number in excess of 100.
- (3) Subject to subsection (4), where the class of employment in a work place is the transaction of business or the rendering of professional or personal services, the number of toilets provided by the employer in accordance with subsection (2) may be reduced
  - (a) where the number of employees of each sex does not exceed 25, to one toilet;
  - (b) where the number of employees of each sex exceeds 25 but does not exceed 50, to two toilets; and
  - (c) where the number of employees of each sex exceeds 50, to three toilets and one toilet for every 50 employees or portion of that number in excess of 50.
- (4) An employer may substitute urinals for up to two-thirds of the number of toilets required by subsection (2) or (3) to be provided for male employees.
- (5) For the purposes of subsections (2) and (3), an employee who is normally away from his work place for more than 75 per cent of his working time and does not normally use the toilet room in the work place shall not be counted.
- (6) Where reasonably practicable, toilet rooms and wash basins separate from those used by other employees shall be provided for food handlers.
- 9.13 (1) Subject to subsection (2), an employer may provide only one toilet for both male and female employees if
  - (a) the total number of employees normally employed by him in the work place at any one time does not exceed five; and
  - (b) the door of the toilet room is fitted on the inside with a locking device.
- (2) Where the class of employment in a work place is the transaction of business or the rendering of professional or personal services, the employer may provide only one toilet for both male and female employees if
  - (a) the total number of employees normally employed by him in the work place at any one time does not exceed 10 or the area of the work place does not exceed 100 m<sup>2</sup>; and

- (b) the door of the toilet room is fitted on the inside with a locking device.
- **9.14** Toilet rooms shall be located not more than 60 m from and not more than one storey above or below each work place.
  - 9.15 Every toilet room shall be so designed that
  - (a) it is completely enclosed with solid material that is non-transparent from the outside;
  - (b) no toilet or urinal is visible when the door of the toilet room is open;
  - (c) it has a ceiling height of not less than 2.2 m;
  - (d) where the toilet room contains more than one toilet, each toilet is enclosed in a separate compartment fitted with a door and an inside locking device; and
  - (e) the walls of each separate toilet compartment are designed and constructed to provide a reasonable amount of privacy for its occupant.
  - 9.16 Toilet paper on a holder or in a dispenser shall be provided
  - (a) where there is only one toilet in a toilet room, in that toilet room; and
  - (b) in each toilet compartment.
- 9.17 A covered container for the disposal of sanitary napkins shall be provided in each toilet room provided for the use of female employees.

#### Wash Basins

- 9.18 Hot water provided for personal washing
- (a) shall be maintained at a temperature of not less than 35°C and not more than 43°C; and
- (b) shall not be heated by mixing with steam.
- 9.19 (1) Subject to sections 9.20 and 9.21, every employer shall provide for each toilet room wash basins supplied with cold water and hot water that meets the requirements of section 9.18 as follows:
  - (a) where the room contains one or two toilets or urinals, one wash basin; and
  - (b) where the room contains more than two toilets or urinals, one wash basin for every two toilets or urinals.
- (2) Where an outdoor privy is provided by an employer, the employer shall provide wash basins required by subsection (1) as close to the outdoor privy as is reasonably practicable.

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- 9.20 Subject to section 9.21, where a toilet room is provided and the work environment of employees is such that their health is likely to be endangered by a hazardous substance coming into contact with their skin, the employer shall provide a wash room with individual wash basins supplied with cold water and hot water that meets the requirements of section 9.18 as follows:
  - (a) where the number of those employees does not exceed five, one wash basin;
  - (b) where the number of those employees exceeds five but does not exceed 10, two wash basins:
  - (c) where the number of those employees exceeds 10 but does not exceed 15, three wash basins:

- (d) where the number of those employees exceeds 15 but does not exceed 20, four wash basins; and
- (e) where the number of those employees exceeds 20, four wash basins and one additional wash basin for every 15 of those employees or portion of that number in excess of 20.
- **9.21** (1) An industrial wash trough or circular wash basin of a capacity equivalent to the aggregate of the minimum standard capacities of the wash basins referred to in sections 9.19 and 9.20 may be provided in place of the wash basins.
- (2) An industrial wash trough or circular wash basin referred to in subsection (1) shall be supplied with cold water and hot water that meets the requirements of section 9.18.

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- 9.22 In every personal service room that contains a wash basin, the employer shall provide
  - (a) powdered or liquid soap or other cleaning agent in a dispenser at each wash basin or between adjoining wash basins;
  - (b) sufficient sanitary hand drying facilities to serve the number of employees using the personal service room; and
  - (c) a non-combustible container for the disposal of used towels where towels are provided.

#### Showers and Shower Rooms

- 9.23 (1) A shower room with a door fitted on the inside with a locking device and at least one shower head for every 10 employees or portion of that number shall be provided for employees who regularly perform strenuous physical work in a high temperature or high humidity or whose bodies may be contaminated by a hazardous substance.
- (2) Every shower receptor shall be constructed and arranged in such a way that water cannot leak through the walls or floors.
  - (3) No more than six shower heads shall be served by a single shower drain.
- (4) Where two or more shower heads are served by a shower drain, the floor shall be sloped and the drain so located that water from one head cannot flow over the area that serves another head.
- (5) Except for column showers, where a battery of shower heads is installed, the horizontal distance between two adjacent shower heads shall be at least 750 mm.
- (6) Waterproof finish shall be provided to a height of not less than 1.8 m above the floor in shower rooms and shall consist of ceramic, plastic or metal tile, sheet vinyl, tempered hardboard, laminated thermosetting decorative sheets or linoleum.
- (7) Finished flooring in shower rooms shall consist of resilient flooring, feltedsynthetic fibre floor coverings, concrete terrazzo, ceramic tile, mastic or other types of flooring providing similar degrees of water resistance.
  - (8) Where duck boards are used in showers, they shall not be made of wood.
- (9) Every shower shall be provided with cold water and hot water that meets the requirements of section 9.18.

(10) Where an employee referred to in subsection (1) takes a shower as a result of his work, a clean towel and soap or other cleaning agent shall be provided to him.

#### Potable Water

- 9.24 Every employer shall provide potable water for drinking, personal washing and food preparation that meets the standards set out in the Guidelines for Canadian Drinking Water Quality 1978, published by authority of the Minister of National Health and Welfare.
- **9.25** Where it is necessary to transport water for drinking, personal washing or food preparation, only sanitary portable water containers shall be used.
  - 9.26 Where a portable storage container for drinking water is used,
  - (a) the container shall be securely covered and closed;
  - (b) the container shall be used only for the purpose of storing potable water;
  - (c) the container shall not be stored in a toilet room; and
  - (d) the water shall be drawn from the container by
    - (i) a tap,
    - (ii) a ladle used only for the purpose of drawing water from the container, or
    - (iii) any other means that precludes the contamination of the water.
- 9.27 Except where drinking water is supplied by a drinking fountain, sanitary singleuse drinking caps shall be provided.
- 9.28 Any ice that is added to drinking water or used for the contact refrigeration of foodstuffs shall
  - (a) be made from potable water; and
  - (b) be so stored and handled as to prevent contamination.
- 9.29 Where drinking water is supplied by a drinking fountain, the fountain shall meet the standards set out in ARI Standard 1010-82, Standard for Drinking-Fountains and Self-Contained, Mechanically-Refrigerated Drinking-Water Coolers, dated 1982.

#### Field Accommodation

- 9.30 All field accommodation shall meet the following standards:
- (a) it shall be located on well-drained ground;
- (b) it shall be so constructed that it can easily be cleaned and disinfected;
- (c) the food preparation area and lunch room shall be separated from the sleeping quarters:
- (d) where a water plumbing system is provided, the system shall operate under sanitary conditions:
- (e) garbage disposal facilities shall be provided to prevent the accumulation of
- (f) toilet rooms shall be maintained in a sanitary condition; and
- (g) vermin prevention, heating, ventilation and sanitary sewage systems shall be provided.
- 9.31 (1) Living quarters provided

- (a) in any fixed accommodation shall comprise
  - (i) for a single occupant, a space of at least 18 m<sup>3</sup>, and
  - (ii) where there is more than one occupant, 18 m³ plus 12 m³ for each additional occupant; and
- (b) in any mobile accommodation shall comprise
  - (i) for a single occupant, a space of at least 12 m<sup>3</sup>, and
  - (ii) where there is more than one occupant, 12 m³ plus 8 m³ for each additional occupant.
- (2) The living quarters referred to in subsection (1) shall have no floor dimension that is less than 1.5 m.
- (3) Toilet rooms and locker rooms shall not be counted in the calculation made in accordance with subsection (1).
- 9.32 (1) All mobile accommodation shall meet the standards set out in CSA Standard Z240.2.1-1979, Structural Requirements for Mobile Homes, dated September, 1979, as amended to April, 1984.
- (2) For the purposes of clause 4.12.4 of the Standard referred to in subsection (1), there is no other approved method.
  - 9.33 In any field accommodation provided as sleeping quarters for employees
  - (a) a separate bed or bunk shall be provided for each employee;
  - (b) the beds or bunks shall not be more than double-tiered and shall be so constructed that they can be cleaned and disinfected;
  - (c) mattresses, sheets, pillow cases, blankets and bed covers shall be provided for each employee and kept in a clean and sanitary condition;
  - (d) clean laundered sheets and pillow cases shall be provided for each employee at least once each week; and
  - (e) at least one shelf and a locker fitted with a locking device shall be provided for each employee.

## Preparation, Handling, Storage and Serving of Food

- 9.34 (1) Each food handler shall be instructed and trained in food handling practices that prevent the contamination of food.
- (2) No person who is suffering from a communicable disease shall work as a food handler.
- 9.35 Where food is served in a work place, the employer shall adopt and implement Section G of the Sanitation Code for Canada's Foodservice Industry published by the Canadian Restaurant and Foodservices Association, dated September, 1984, other than items 2 and 11 thereof.
- 9.36 (1) Where foods stored by an employer for consumption by employees require refrigeration to prevent them from becoming hazardous to health, the foods shall be maintained at a temperature of 4°C or lower.
- (2) Where foods stored by an employer for consumption by employees require freezing to prevent them from becoming hazardous to health, the foods shall be maintained at a temperature of -11°C or lower.

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- 9.37 All equipment and utensils that come into contact with food shall be
- (a) designed to be easily cleaned;
- (b) smooth, free from cracks, crevices, pitting or unnecessary indentations; and
- (c) cleaned to maintain their surfaces in a sanitary condition.
- 9.38 No person shall eat, prepare or store food
- (a) in a place where a hazardous substance may contaminate food, dishes or utensils;
- (b) in a personal service room that contains a toilet, urinal or shower; or
- (c) in any other place where food is likely to be contaminated.

#### Food Waste and Garbage

- 9.39 (1) No food waste or garbage shall be stored in a food preparation area.
- (2) Food waste and garbage shall be handled and removed from a food preparation area or lunch room in accordance with subsections (3) to (5).
  - (3) Wet food waste and garbage shall be
  - (a) disposed of by mechanical grinders or choppers connected to sewage disposal lines; or
  - (b) held in leak-proof, non-absorptive, easily-cleaned containers with tight-fitting covers in a separate enclosed area or container until removal for disposal.
  - (4) Dry food waste and garbage shall be removed or incinerated.
- (5) Food waste and garbage containers shall be kept covered and the food waste and garbage removed as frequently as is necessary to prevent unsanitary conditions.
- (6) Food waste and garbage containers shall, each time they are emptied, be cleansed and disinfected in an area separate from the food preparation area.

#### Lunch Rooms

- 9.40 Every lunch room provided by the employer
- (a) shall be separated from any place where a hazardous substance may contaminate food, dishes or utensils;
- (b) shall not be used for any purpose that is incompatible with its use as a lunch room:
- (c) shall not have any dimension of less than 2.3 m;
- (d) shall have a minimum floor area of 9 m<sup>2</sup>;
- (e) shall have 1.1 m<sup>2</sup> of floor area for each of the employees who normally use the room at any one time;
- (f) shall be furnished with a sufficient number of tables and chairs to accommodate adequately the number of employees normally using the lunch room at any one time; and
- (g) shall be provided with non-combustible covered receptacles for the disposal of waste food or other waste material.

#### Ventilation

- 9.41 (1) Each personal service room and food preparation area shall be ventilated to provide at least two changes of air per hour
  - (a) by mechanical means, where the room is normally used by ten or more employees at any one time; or
  - (b) by mechanical means or natural ventilation through a window or similar opening, where the room is used by fewer than ten employees if
    - (i) the window or similar opening is located on an outside wall of the room, and
    - (ii) not less than 0.2 m<sup>2</sup> of unobstructed ventilation is provided for each of the employees who normally use the room at any one time.
- (2) Where an employer provides ventilation by mechanical means in accordance with paragraph (1)(a), the amount of air provided for a type of room set out in column I of an item of the schedule to this Part shall be not less than that set out in column II of that item.
- (3) Where an employer provides for the ventilation of a food preparation area or a lunch room by mechanical means in accordance with paragraph (1)(a), the rate of change of air shall be not less than nine litres per second for each employee who is normally employed in the food preparation area at any one time or for each employee who uses the lunch room at any one time.
- 9.42 (1) Subject to subsection (2), any exhaust system from a personal service room containing a toilet or a shower shall not be connected with any other exhaust or air supply system.
- (2) The exhaust system for a personal service room containing a toilet or shower may be connected with the exhaust duct of another room at the exhaust fan inlet if the system is connected in such a manner that an exchange of air cannot occur between the rooms.

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#### Clothing Storage

- **9.43** Clothing storage facilities shall be provided by the employer for the storage of overcoats and outer clothes not worn by employees while they are working.
  - 9.44 (1) A change room shall be provided by the employer where
  - (a) the nature of the work engaged in by an employee makes it necessary for that employee to change from street clothes to work clothes for safety or health reasons; or
  - (b) an employee is regularly engaged in work in which his work clothing becomes wet or contaminated by a hazardous substance.
- (2) Where wet or contaminated work clothing referred to in paragraph (1)(b) is changed, it shall be stored in such a manner that it does not come in contact with clothing that is not wet or contaminated.
- (3) No employee shall leave the work place wearing clothing contaminated by a hazardous substance.
- (4) Every employer shall supply drying and cleaning facilities for the purpose of drying or cleaning wet or contaminated clothing referred to in paragraph (1)(b).

- (5) In each change room,
- (a) a floor area of at least 0.4 m<sup>2</sup> shall be provided for each of the employees who normally use the room at any one time; and
- (b) where it is necessary for the employees to change footwear, seats shall be provided in sufficient numbers to accommodate them.
- 9.45 To the extent that is reasonably practicable, the clothing storage facilities referred to in section 9.43 and the change room referred to in section 9.44 shall be located
  - (a) near the work place and connected thereto by a completely covered route;
  - (b) on a direct route to the entrance to the work place;
  - (c) near a shower room provided pursuant to section 9.23; and
  - (d) near a toilet room.

#### **SCHEDULE**

(Subsection 9.41(2))

# MINIMUM VENTILATION REQUIREMENTS FOR CHANGE ROOMS, TOILET ROOMS AND SHOWER ROOMS

	Column I  Type of Room	Column II  Ventilation Requirements in litres per second
Item		
1.	Change Room  (a) for employees with clean work clothes  (b) for employees with wet or sweaty work clothes  (c) for employees who work where work clothes pick up heavy odours	<ul> <li>(a) 5 L/s per m<sup>2</sup> of floor area</li> <li>(b) 10 L/s per m<sup>2</sup> of floor area; 3 L/s exhausted from each locker</li> <li>(c) 15 L/s per m<sup>2</sup> of floor area; 4 L/s exhausted from each locker</li> </ul>
2.	Toilet Room	10 L/s per m <sup>2</sup> of floor area; at least 10 L/s per toilet compartment; minimum 90 L/s
3.	Shower Room	10 L/s per m <sup>2</sup> of floor area; at least 20 L/s per shower head; minimum 90 L/s

# PART X

# **HAZARDOUS SUBSTANCES**

#### Interpretation

#### 10.01 In this Part.

- "hazard information" means, in respect of a hazardous substance, information on the proper and safe storage, handling and use of the hazardous substance, including information relating to its toxicological properties;
- "product identifier" means, in respect of a hazardous substance, the brand name, code name or code number specified by the supplier or employer or the chemical name, common name, generic name or trade name;
- "readily available" means present in an appropriate place in a physical copy form that can be handled;

"supplier" means a person who is a manufacturer, processor or packager of a hazardous substance or a person who, in the course of business, imports or sells a hazardous substance.

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# Application

10.1 This Part does not apply to the transportation or handling of dangerous goods as defined in the *Transportation of Dangerous Goods Act*.

#### DIVISION I

#### GENERAL

# Hazard Investigation

- 10.2 (1) Where there is a likelihood that the safety or health of an employee in a work place is or may be endangered by exposure to a hazardous substance, the employer shall, without delay,
  - (a) appoint a qualified person to carry out an investigation; and
  - (b) notify the safety and health committee or the safety and health representative, if either exists, of the proposed investigation and of the name of the qualified person appointed to carry out that investigation.

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- (2) In the investigation referred to in subsection (1), the following criteria shall be taken into consideration:
  - (a) the chemical, biological and physical properties of the hazardous substance;
  - (b) the routes of exposure of the hazardous substance;
  - (c) the effects to health of exposure to the hazardous substance;
  - (d) the quantity of the hazardous substance handled;
  - (e) the manner in which the dangerous substance is handled;
  - (f) the control methods used to eliminate or reduce exposure;
  - (g) the value, percentage or level of the hazardous substance to which an employee is likely to be exposed; and
  - (h) whether the value, percentage or level referred to in paragraph (g) is likely to
    - (i) exceed that prescribed in section 10.21 or 10.22 or Part VII, or
    - (ii) be less than that prescribed in Part VI.
- 10.3 On completion of the investigation referred to in subsection 10.2(1) and after consultation with the safety and health committee or the safety and health representative, if either exists, the qualified person shall set out in a written report signed by the qualified person
  - (a) his observations respecting the criteria considered in accordance with subsection 10.2(2); and
  - (b) his recommendations respecting the manner of compliance with sections 10.5 to 10.25.

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10.4 The report referred to in section 10.3 shall be kept by the employer at the work place to which it applies for a period of two years after the date on which the qualified person signed the report.

#### Substitution of Substances

- 10.5 (1) A hazardous substance shall not be used for any purpose in a work place where it is reasonably practicable to substitute therefor a substance that is not a hazardous substance.
- (2) Where a hazardous substance is required to be used for any purpose in a work place and an equivalent substance that is less hazardous is available to be used for that purpose, the equivalent substance shall be substituted for the hazardous substance where reasonably practicable.

#### Ventilation

- 10.6 Every ventilation system used to control the concentration of an airborne hazardous substance shall be so designed, constructed and installed
  - (a) that the concentration of the airborne hazardous substance does not exceed the values and levels prescribed in sections 10.21 and 10.22; and
  - (b) that the ventilation system meets the standards set out in
    - (i) Part 6 of the National Building Code, or
    - (ii) the publication of the American Conference of Governmental Industrial Hygienists entitled Industrial Ventilation, 18th edition, dated 1984.

# Warnings

10.7 Where reasonably practicable, automated warning and detection systems shall be provided by the employer where the seriousness of any exposure to a hazardous substance so requires.

#### Storage, Handling and Use

- 10.8 Every hazardous substance stored, handled or used in a work place shall be stored, handled and used in a manner whereby the hazard related to that substance is reduced to a minimum.
- 10.9 Where a hazardous substance is stored, handled or used in a work place, any hazard resulting from that storage, handling or use shall be confined to as small an area as practicable.
- 10.10 Every container for a hazardous substance that is used in a work place shall be so designed and constructed that it protects the employees from any safety or health hazard that is created by the hazardous substance. SOR/94-263.
- 10.11 The quantity of a hazardous substance used or processed in a work place shall, to the extent that is practicable, be limited to the quantity required for use or processing in the work place in one work day.
- 10.12 Where a hazardous substance is capable of combining with another substance to form an ignitable combination and a hazard of ignition of the combination by static

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electricity exists in a work place, the employer shall adopt and implement the standards set out in the United States National Fire Prevention Association Inc. publication NFPA 77-1983, Recommended Practice on Static Electricity, dated 1983. SOR/88-632; SOR/94-263.

# Warning of Hazardous Substances

10.13 Where a hazardous substance is stored, handled or used in a work place, signs shall be posted in conspicuous places warning every person granted access to the work place of the presence of the hazardous substance and of any precautions to be taken to prevent or reduce any hazard of injury to health.

10.14 [Revoked SOR/88-68.]

10.15 [Revoked SOR/88-68.]

# Assembly of Pipes

- 10.16 Every assembly of pipes, pipe fittings, valves, safety devices, pumps, compressors and other fixed equipment that is used for transferring a hazardous substance from one location to another shall be
  - (a) labelled to identify the hazardous substance transferred therein; and
  - (b) fitted with valves and other control and safety devices to ensure its safe operation, maintenance and repair.

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# Employee Education

- 10.17 (1) Every employer shall, in consultation with the safety and health committee or the safety and health representative, if either exists, develop and implement an employee education program with respect to hazard prevention and control at the work place.
  - (2) The employee education program referred to in subsection (1) shall include
  - (a) the instruction of each employee who handles or is exposed to or is likely to handle or be exposed to a hazardous substance with respect to
    - (i) the product identifier of the hazardous substance,
    - (ii) all hazard information disclosed by the supplier of the hazardous substance or by the employer on a material safety data sheet or label,
    - (iii) all hazard information of which the employer is aware or ought reasonably to be aware,
    - (iv) the observations referred to in paragraph 10.3(a),
    - (v) the information disclosed on the material safety data sheet referred to in section 10.27 and the purpose and significance of that information, and
    - (vi) in respect of controlled products in the work place, the information required to be disclosed on a material safety data sheet and on a label by Division III and the purpose and significance of that information;
  - (b) the instruction and training of each employee who operates, maintains or repairs an assembly of pipes referred to in section 10.16 with respect to

- (i) every valve and other control and safety device connected to the assembly of pipes, and
- (ii) the procedures to follow for the proper and safe use of the assembly of pipes;
- (c) the instruction and training of each employee referred to in paragraphs (a) and
  - (b) with respect to
  - (i) the procedures to follow to implement the provisions of sections 10.8, 10.9 and 10.12, and
  - (ii) the procedures to follow for the safe storage, handling, use and disposal of hazardous substances, including procedures to be followed in an emergency involving a hazardous substance; and
- (d) where the employer makes a machine-readable version of a material safety data sheet available in accordance with subsection 10.33(2), the training of each employee in accessing that material safety data sheet.
- (3) Every employer shall, in consultation with the safety and health committee or the safety and health representative, if either exists, review the employee education program referred to in subsection (1) and, if necessary, revise it
  - (a) at least once a year;
  - (b) whenever there is a change in conditions in respect of the hazardous substances in the work place; and
  - (c) whenever new hazard information in respect of a hazardous substance in the work place becomes available to the employer.

SOR/88-68; SOR/94-263.

10.18 [Revoked SOR/88-68.]

- 10.19 A written record of the employee education program referred to in subsection 10.17(1) shall be kept by the employer
  - (a) readily available for examination by the employee; and
  - (b) for a period of two years after the employee ceases to be required
    - (i) to handle or be exposed to the hazardous substance, or
    - (ii) to operate, maintain or repair the assembly of pipes.

SOR/88-68.

#### Medical Examinations

- 10.20 (1) Where the report referred to in section 10.3 contains a recommendation for a medical examination, the employer may consult a physician regarding that recommendation.
  - (2) Where the employer
  - (a) consults a physician pursuant to subsection (1) and the physician confirms the recommendation for a medical examination, or
  - (b) does not consult a physician pursuant to subsection (1),

the employer shall not permit an employee to work with the hazardous substance in the work place until a physician, acceptable to the employee, has examined the employee and declared the employee fit for work with the hazardous substance.

- (3) Where an employer consults a physician pursuant to subsection (1), the employer shall keep a copy of the decision of the physician with the report referred to in section 10.3.
- (4) The cost of a medical examination referred to in subsection (2) shall be borne by the employer.

SOR/88-68.

# Control of Hazards

#### 10.21 (1) No employee shall be exposed to a concentration of

- (a) an airborne chemical agent, other than grain dust, in excess of the value for that chemical agent adopted by the American Conference of Governmental Industrial Hygienists in its publication entitled Threshold Limit Values and Biological Exposure Indices for 1985-86; or
- (b) airborne grain dust, respirable and non-respirable, in excess of 10 mg per 1 m<sup>3</sup>.
- (1.1) Subsection (1) does not apply in respect of concentrations of carbon dioxide or respirable dust in an underground portion of a coal mine.
- (2) Where there is a likelihood that the concentration of an airborne chemical agent may exceed the value referred to in subsection (1), the concentration of the chemical agent shall be sampled and tested
  - (a) in accordance with the standards set out by the American Conference of Governmental Industrial Hygienists in its publication entitled Manual of Analytical Methods Recommended For Sampling and Analysis of Atmospheric Contaminants, dated 1958;
  - (b) in accordance with the standards set out by the United States National Institute for Occupational Safety and Health in the NIOSH Manual of Analytical Methods, third edition, volumes 1 and 2, dated February, 1984; or
  - (c) by a method that uses the test procedure set out in the United States Federal Register, volume 40, number 33, dated February 18, 1975, as amended by volume 41, number 53, dated March 17, 1976.
- (3) A record of each test made pursuant to subsection (2) shall be kept by the employer at his place of business nearest to the work place where the concentration was sampled for a period of three years after the date of the test.
  - (4) A record referred to in subsection (3) shall include
  - (a) the date, time and location of the test;
  - (b) the hazardous substance for which the test was made;
  - (c) the sampling and testing method used;
  - (d) the result obtained; and
  - (e) the name and occupation of the person who made the test.

#### SOR/90-180.

- 10.22 (1) Subject to subsection (2), the concentration of an airborne chemical agent or combination of airborne chemical agents in a work place shall be less than 50 per cent of the lower explosive limit of the chemical agent or combination of chemical agents.
- (2) Where a source of ignition may ignite the concentration of an airborne chemical agent or combination of airborne chemical agents in a work place, that concentration

shall not exceed 10 per cent of the lower explosive limit of the chemical agent of combination of chemical agents.

(3) Subsection (2) does not apply in respect of concentrations of methane gas in an underground portion of a coal mine.

SOR/88-632; SOR/90-180.

- 10.23 (1) Compressed air shall be used in such a manner that the air is not directed forcibly against any person.
- (2) Where compressed air is used, its use shall not result in a concentration of a hazardous substance in the atmosphere in excess of the value prescribed in subsection 10.21(1).
- (3) To the extent that is reasonably practicable, where compressed air is used, it shall be used only
  - (a) in a ventilated hood or booth; or
  - (b) in an area where employees are protected from hazardous substances and flying particles.

# **Explosives**

10.24 All blasting using dynamite, blasting caps or other explosives shall be done by a qualified person who, where required under the laws of the province in which the blasting is done, holds a blasting certificate or such other authorization as may be required under those laws.

# Radiation Emitting Devices

- 10.25 (1) Where a device that is capable of producing and emitting energy in the form of electromagnetic waves or acoustical waves is used in a work place, the employer shall
  - (a) if the device is listed in the schedule to this Part, make a report in writing to the Radiation Protection Bureau of the Department of National Health and Welfare setting out a description of the device and the location of the work place; and
  - (b) if the device is referred to in subsection (2), adopt and implement the applicable safety code of the Radiation Protection Bureau of the Department of National Health and Welfare as specified in that subsection.
  - (2) For the purposes of paragraph (1)(b), the applicable safety code is
  - (a) in respect of radiofrequency and microwave devices in the frequency range 10 MHz-300 GHz, Safety Code 6, dated February, 1979;
  - (b) in respect of X-ray equipment in medical diagnosis, Safety Code 20A, dated 1981;
  - (c) in respect of baggage inspection X-ray equipment, Safety Code 21, dated May, 1978;
  - (d) in respect of dental X-ray equipment, Safety Code 22, dated 1981;
  - (e) in respect of ultrasound, Safety Code 23, dated 1980 and Safety Code 24, dated 1980; and
  - (f) in respect of short-wave diathermy, Safety Code 25, dated 1983.

#### DIVISION II

# HAZARDOUS SUBSTANCES OTHER THAN CONTROLLED PRODUCTS

# Identification

- 10.26 Every container of a hazardous substance, other than a controlled product, that is stored, handled or used in the work place shall be labelled in a manner that discloses clearly
  - (a) the name of the substance; and
  - (b) the hazardous properties of the substance.

#### SOR/88-68.

- 10.27 Where a material safety data sheet pertaining to a hazardous substance, other than a controlled product, that is stored, handled or used in a work place may be obtained from the supplier of the hazardous substance, the employer shall
  - (a) obtain a copy of the material safety data sheet; and
  - (b) keep a material safety data sheet readily available in the work place for examination by employees.

SOR/88-68.

# DIVISION III

#### CONTROLLED PRODUCTS

# Interpretation

#### 10.28 In this Division.

- "bulk shipment" means a shipment of a controlled product that is contained, without intermediate containment or intermediate packaging, in
  - (a) a tank with a water capacity of more than 454 L.
  - (b) a freight container or a portable tank,
  - (c) a road vehicle, railway vehicle or ship, or
  - (d) a pipeline;
- "fugitive emission" means a controlled product in gas, liquid or solid form that escapes from processing equipment, from control emission equipment or from a product;
- "hazardous waste" means a controlled product that is intended solely for disposal or is sold for recycling or recovery;
- "manufactured article" means any article that is formed to a specific shape or design during manufacture, the intended use of which when in that form is dependent in whole or in part on its shape or design, and that, under normal conditions of use, will not release or otherwise cause a person to be exposed to a controlled product;
- "risk phrase" means, in respect of a controlled product, a statement identifying a hazard that may arise from the use of or exposure to the controlled product;
- "sale" includes offer for sale, expose for sale and distribute;
- "supplier label" means, in respect of a controlled product, a label prepared by a supplier pursuant to the *Hazardous Products Act*;

- "supplier material safety data sheet" means, in respect of a controlled product, a material safety data sheet prepared by a supplier pursuant to the Hazardous Products Act;
- "work place label" means, in respect of a controlled product, a label prepared by an employer pursuant to this Division;
- "work place material safety data sheet" means, in respect of a controlled product, a material safety data sheet prepared by an employer pursuant to subsection 10.32(1) or (2). SOR/88-68.

# Application

10.29 (1) This Division does not apply in respect of any

- (a) wood or product made of wood;
- (b) tobacco or product made of tobacco; or
- (c) manufactured article.
- (2) This Division, other than section 10.42, does not apply in respect of hazardous waste.

SOR/88-68.

Material Safety Data Sheets and Labels in Respect of Certain Controlled Products

10.30 Subject to section 10.41, every employer shall adopt and implement the provisions of sections 10.26 and 10.27 in respect of a controlled product and may, in so doing, replace the name of the substance with the product identifier, where the controlled product is a controlled product that

- (a) is present in the work place;
- (b) was received from a supplier; and
- (c) is one of the following:
  - (i) an explosive within the meaning of the Explosives Act,
  - (ii) a cosmetic, device, drug or food within the meaning of the Food and Drugs Act,
  - (iii) a control product within the meaning of the Pest Control Products Act,
  - (iv) a prescribed substance within the meaning of the Atomic Energy Control Act, and
  - (v) a product, material or substance included in Part II of Schedule I to the Hazardous Products Act that is packaged as a consumer product.

SOR/88-68.

# Supplier Material Safety Data Sheets

- 10.31 (1) Where a controlled product, other than a controlled product referred to in paragraph 10.30(c), is received by an employer, the employer shall, at the time the controlled product is received in the work place, obtain from the supplier of the controlled product a supplier material safety data sheet, unless the employer has in his possession a supplier material safety data sheet that
  - (a) is for a controlled product that has the same product identifier;

- (b) discloses information that is current at the time that the controlled product is received; and
- (c) was prepared and dated not more than three years before the date that the controlled product is received.
- (2) Where there is a controlled product in a work place and the supplier material safety data sheet pertaining to the controlled product is three years old or more, the employer shall, where possible, obtain from the supplier an up-to-date supplier material safety data sheet.
- (3) Where it is not practicable for an employer to obtain an up-to-date supplier material safety data sheet referred to in subsection (2), the employer shall update the hazard information on the most recent supplier material safety data sheet that the employer has received on the basis of the ingredients disclosed in that supplier material safety data sheet.
- (4) Where a controlled product is received in a work place that is a laboratory, the employer is excepted from the requirements of subsection (1) if the controlled product
  - (a) originates from a laboratory supply house;
  - (b) is intended for use in a laboratory;
  - (c) is packaged in a container in a quantity of less than 10 kg; and
- (d) is packaged in a container that has applied to it a supplier label. SOR/88-68; SOR/94-263.

# Work Place Material Safety Data Sheets

- 10.32 (1) Subject to section 10.41, where an employer produces a controlled product, other than a fugitive emission, in the work place or imports into Canada a controlled product and brings it into the work place, the employer shall prepare a work place material safety data sheet in respect of the controlled product that discloses the information required to be disclosed by
  - (a) subparagraphs 125.1(e)(i) to (v) of the Act; and
  - (b) the Controlled Products Regulations.
- (2) Subject to section 10.41, where an employer receives a supplier material safety data sheet, the employer may prepare a work place material safety data sheet to be used in the work place in place of the supplier material safety data sheet if
  - (a) the work place material safety data sheet discloses at least the information disclosed on the supplier material safety data sheet;
  - (b) the information disclosed on the work place material safety data sheet does not disclaim or contradict the information disclosed on the supplier material safety data sheet:
  - (c) the supplier material safety data sheet is available for examination by employees in the work place; and
  - (d) the work place material safety data sheet discloses that the supplier material safety data sheet is available in the work place.
- (3) Where an employer produces, in a work place that is a laboratory supply house, or imports into Canada and brings it into such a work place, a controlled product that

is intended for use in a laboratory, the employer is exempted from the requirements of subsection (1) if the employer

- (a) packages the controlled product in containers in quantities of less than 10 kg per container; and
- (b) subject to section 10.41, discloses on the label of the container of the controlled product the information required to be disclosed by
  - (i) subparagraphs 125.1(e)(i) to (v) of the Act, and
  - (ii) section 10.38.
- (4) The employer shall update the work place material safety data sheet referred to in subsection (1) or (2) or the label referred to in paragraph (3)(b)
  - (a) as soon as is practicable in the circumstances but not later than 90 days after new hazard information becomes available to the employer; and
  - (b) at least once every three years.
- (5) Where the information required to be disclosed by this section is not available to the employer or not applicable to the controlled product, the employer shall replace the information by the words "not available" or "not applicable", as the case may be, in the English version and the words "pas disponible" or "sans objet", as the case may be, in the French version of the material safety data sheet. SOR/88-68; SOR/94-263.

# Availability of Material Safety Data Sheets

- 10.33 (1) Subject to subsection (2), every employer, other than an employer referred to in subsection 10.31(4), shall keep readily available for examination by employees and by the safety and health committee or the safety and health representative, if either exists, in any work place in which an employee may handle or be exposed to a controlled product, a copy in English and in French of
  - (a) in the case of an employer who is an employer referred to in subsection 10.32(1) or (2), the work place material safety data sheet; and
  - (b) in any other case, the supplier material safety data sheet.
- (2) In place of keeping a material safety data sheet in the manner required by subsection (1), an employer may make a computerized version of the material safety data sheet available in English and in French for examination by employees and by the safety and health committee or the safety and health representative, if either exists, by means of a computer terminal if the employer
  - (a) takes all reasonable steps to keep the terminal in working order;
  - (b) provides the training referred to in paragraph 10.17(2)(d) to the employees and to the safety and health committee or the safety and health representative, if either exists; and
  - (c) on the request of an employee, the safety and health committee or the safety and health representative, makes the material safety data sheet readily available to the employee, the safety and health committee or the safety and health representative.

SOR/88-68; SOR/94-263.

#### Lahels

- 10.34 (1) Subject to sections 10.36 to 10.38, each controlled product, other than a controlled product referred to in paragraph 10.30(c), in a work place and each container in which such a controlled product is contained in a work place shall, if the controlled product or the container was received from a supplier,
  - (a) in the case where the controlled product is in a bulk shipment, be accompanied by a supplier label;
  - (b) in the case where the employer has undertaken in writing to apply a label to the inner container of the controlled product, have applied to it a supplier label, as soon as possible after the controlled product is received from the supplier; and
  - (c) in any other case, have applied to it a supplier label.
- (2) Subject to sections 10.36 to 10.38 and 10.41, where a controlled product, other than a controlled product referred to in paragraph 10.30(c), is received from a supplier and an employer places the controlled product in the work place in a container, other than the container in which it was received from the supplier, the employer shall apply to the container a supplier label or a work place label that discloses the information referred to in paragraphs 10.35(1)(a) to (c).
- (3) Subject to sections 10.40 and 10.41, no person shall remove, deface, modify or alter the supplier label applied to
  - (a) a controlled product that is in the work place; or
  - (b) a container of a controlled product that is in the work place.

#### SOR/88-68.

- 10.35 (1) Subject to sections 10.36 to 10.38, where an employer produces a controlled product in a work place, other than a fugitive emission, or imports into Canada a controlled product and brings it into a work place, and the controlled product is not in a container, the employer shall disclose the following information on a work place label applied to the controlled product or on a sign posted in a conspicuous place in the work place:
  - (a) the product identifier;
  - (b) hazard information in respect of the controlled product; and
  - (c) a statement indicating that a work place material safety data sheet for the controlled product is available in the work place.
- (2) Subject to sections 10.36 and 10.38, where an employer produces a controlled product in the work place, other than a fugitive emission, or imports into Canada a controlled product and brings it into a work place, and places the controlled product in a container, the employer shall apply to the container a work place label that discloses the information referred to in paragraphs (1)(a) to (c).
  - (3) Subsection (2) does not apply in respect of a controlled product that is
  - (a) intended for export, if the information referred to in paragraphs (1)(a) to (c) is disclosed on a sign posted in a conspicuous place in the work place; or
  - (b) packaged in a container for sale in Canada, if the container is or is in the process of being appropriately labelled for that purpose.

SOR/88-68; SOR/94-263.

#### Portable Containers

- 10.36 Where an employer stores a controlled product in the work place in a container that has applied to it a supplier label or a work place label, a portable container filled from that container does not have to be labelled in accordance with section 10.34 or 10.35 if
  - (a) the controlled product is required for immediate use; or
    - (b) the following conditions apply in respect of the controlled product:
      - (i) it is under the control of and used exclusively by the employee who filled the portable container,
      - (ii) it is used only during the work shift in which the portable container was filled, and
      - (iii) it is clearly identified by a work place label applied to the portable container that discloses the product identifier.

SOR/88-68.

#### Special Cases

- 10.37 An employer shall, in a conspicuous place near a controlled product, post a sign in respect of the controlled product that discloses the product identifier if the controlled product is
  - (a) in a process, reaction or storage vessel;
  - (b) in a continuous-run container;
  - (c) in a bulk shipment that is not placed in a container at the work place; or
  - (d) not in a container and stored in bulk.

SOR /88-68.

#### Laboratories

- 10.38 The label of the container of a controlled product in a laboratory shall disclose
- (a) where the controlled product is used exclusively in the laboratory, the product identifier;
- (b) where the controlled product is a mixture or substance undergoing an analysis, test or evaluation in the laboratory, the product identifier; and
- (c) where the controlled product originates from a laboratory supply house and was received in a container containing a quantity of less than 10 kg, the following information:
  - (i) the product identifier,
  - (ii) where a material safety data sheet is available, a statement to that effect,
  - (iii) risk phrases that are appropriate to the controlled product,
  - (iv) precautionary measures to be followed when handling, using or being exposed to the controlled product, and
  - (v) where appropriate, first aid measures to be taken in case of exposure to the controlled product.

SOR/88-68.

# Signs

10.39 The information disclosed on a sign referred to in subsection 10.35(1), paragraph 10.35(3)(a), section 10.37 or paragraph 10.42(b) shall be of such a size that it is clearly legible to the employees in the work place.

SOR/88-68.

# Replacing Labels

- 10.40 Where, in a work place, a label applied to a controlled product or a container of a controlled product becomes illegible or is removed from the controlled product or the container, the employer shall replace the label with a work place label that discloses the following information:
  - (a) the product identifier;
  - (b) hazard information in respect of the controlled product; and
  - (c) a statement indicating that a material safety data sheet for the controlled product is available in the work place.

SOR/88-68.

# Exemptions from Disclosure

- 10.41 (1) Subject to subsection (2), where an employer has filed a claim for exemption from disclosure of information on a material safety data sheet or on a label pursuant to subsection 11(2) of the *Hazardous Materials Information Review Act*, the employer shall disclose, in place of the information that the employer is exempt from disclosing,
  - (a) where there is no final disposition of the proceedings in relation to the claim, the date that the claim for exemption was filed and the registry number assigned to the claim under the *Hazardous Materials Information Review Act*; and
  - (b) where the final disposition of the proceedings in relation to the claim is valid, a statement that an exemption has been granted and the date on which the exemption was granted.
- (2) Where a claim for exemption is in respect of the chemical name, common name, generic name, trade name or brand name of a controlled product, the employer shall, on the material safety data sheet or label of the controlled product, replace that information with a code name or code number specified by the employer as the product identifier for that controlled product.

SOR/88-68.

#### Hazardous Waste

- 10.42 Where a controlled product in the work place is hazardous waste, the employer shall clearly identify that it is hazardous waste by
  - (a) applying a label to the hazardous waste or its container; or
- (b) posting a sign in a conspicuous place near the hazardous waste or its container. SOR/88-68.

#### Information Required in a Medical Emergency

10.43 For the purposes of subsection 125.2(1) of the Act, a medical professional is a registered nurse registered or licensed under the laws of a province.

\*\*SOR/88-68.

Item

Device

10.44 [Revoked SOR/94-263.]

# **SCHEDULE**

(Paragraph 10.25(1)(a))

# RADIATION EMITTING DEVICES TO BE REPORTED TO THE RADIATION PROTECTION BUREAU

1.	Dental X-Ray Equipment	
2.	Baggage Inspection X-Ray Devices	
3.	Demonstration-Type Gas Discharge Devices	
4.	Photofluorographic X-Ray Equipment	
5.	Electron Microscopes	
6.	Diagnostic X-Ray Equipment	
7.	X-Ray Diffraction Equipment	
8.	Cabinet X-Ray Equipment	
9.	Therapeutic X-Ray Equipment	
10.	Industrial X-Ray Radiography and Fluoroscopy Equipment	
11.	Analytical X-Ray Equipment	
12.	X-Ray Spectrometers	
13.	X-Ray Equipment Used for Irradiation of Materials	
14.	Electron Welding Equipment	
15.	Electron Processors	
16.	High-Tension Vacuum Tubes	
17.	Accelerators	
18.	X-Ray Gauges	
19.	Laser Scanners	
20.	Demonstration Lasers	
21.	Sunlamps	
22.	Ultrasound Therapy Equipment	
23.	Industrial Radiofrequency Heaters	
24.	Lasers	
25.	Ultraviolet Polymerizers	
26.	Short-wave Diathermy Devices	
27.	Microwave Diathermy Devices	
28.	Magnetic Resonance Imaging Devices	
29.	Induction Heaters	
30.	Radars	
31.	Telecommunication Transmitters above 5W	
32.	Diagnostic Ultrasound Equipment	
33.	Surgical Ultrasound Equipment	
34.	Dental Ultrasound Equipment	
35.	Hyperthermia Ultrasound Equipment	
36.	Nebulizer Ultrasound Equipment	
37.	Non-Portable Ultrasonic Cleaners	
38.	Ultrasonic Machining Tools	
39.	Ultrasonic Welding Equipment	
40.	Airborne Ultrasound Motion Detectors	
41.	Airborne Ultrasound Pest Repellers	

#### PART XI

#### CONFINED SPACES

#### Interpretation

# 11.1 In this Part,

"class of confined spaces" means a group of at least two confined spaces that are likely, by reason of their similarity, to present the same hazards to persons entering, exiting or occupying them;

"confined space" means an enclosed or partially enclosed space that

- (a) is not designed or intended for human occupancy except for the purpose of performing work,
- (b) has restricted means of access and egress, and
- (c) may become hazardous to an employee entering it due to
  - (i) its design, construction, location or atmosphere,
  - (ii) the materials or substances in it, or
  - (iii) any other conditions relating to it;

"hot work" means any work where flame is used or a source of ignition may be produced.

#### Hazard Assessment

- 11.2 (1) Where it is likely that a person will, in order to perform work for an employer, enter a confined space and an assessment pursuant to this subsection has not been carried out in respect of the confined space, or in respect of the class of confined spaces to which it belongs, the employer shall appoint a qualified person
  - (a) to carry out an assessment of the physical and chemical hazards to which the person is likely to be exposed in the confined space or the class of confined spaces; and
  - (b) to specify the tests that are necessary to determine whether the person would be likely to be exposed to any of the hazards identified pursuant to paragraph (a).
- (2) The qualified person referred to in subsection (1) shall, in a signed and dated report to the employer, record the findings of the assessment carried out pursuant to paragraph (1)(a).
- (3) The employer shall make a copy of any report made pursuant to subsection (2) available to the safety and health committee or the safety and health representative, if either exists.

- (4) Subject to subsection (5), the report made pursuant to subsection (2) shall be reviewed by a qualified person at least once every three years to ensure that its assessment of the hazards with which it is concerned is still accurate.
- (5) If a confined space has not been entered in the three years preceding the time when the report referred to in subsection (4) should have been reviewed and no entry is scheduled, the report need not be reviewed until it becomes likely that a person will, in order to perform work for an employer, enter the confined space.

# Entry Procedures

- 11.3 (1) Every employer shall, after considering the report made pursuant to subsection 11.2(2),
  - (a) in consultation with the safety and health committee or the safety and health representative, if either exists, establish procedures, with the date on which they are established specified therein, that are to be followed by a person entering, exiting or occupying a confined space assessed pursuant to subsection 11.2(1), or a confined space that belongs to a class of confined spaces assessed pursuant to that subsection, and establish, where reasonably practicable, an entry permit system that provides for
    - (i) specifying, in each case, the length of time for which an entry permit is valid, and
    - (ii) recording
      - (A) the name of the person entering the confined space, and
      - (B) the time of entry and the anticipated time of exit;
  - (b) specify the protection equipment referred to in Part XII that is to be used by every person who is granted access to the confined space by the employer;
  - (c) specify any insulated protection equipment and tools referred to in Part VIII that a person may need in the confined space; and
  - (d) specify the protection equipment and emergency equipment to be used by a person who takes part in the rescue of a person from the confined space or in responding to other emergency situations in the confined space.

# Confined Space Entry

- 11.4 (1) The employer shall, where a person is about to enter a confined space, appoint a qualified person
  - (a) to verify, by means of tests, that compliance with the following specifications can be achieved during the period of time that the person will be in the confined space, namely,
    - (i) the concentration of any chemical agent or combination of chemical agents in the confined space to which the person is likely to be exposed will not result in an exposure of the person
      - (A) to a concentration of that chemical agent or combination of chemical agents in excess of the value referred to in paragraph 10.21(1)(a), or
      - (B) to a concentration of that chemical agent or combination of chemical agents in excess of the percentage set out in subsection 10.22(1), or in

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subsection 10.22(2) under the circumstances described in that subsection.

- (ii) the concentration of airborne hazardous substances, other than chemical agents, in the confined space is not hazardous to the safety or health of the person, and
- (iii) the percentage of oxygen in the air in the confined space is not less than 18 per cent by volume and not more than 23 per cent by volume, at normal atmospheric pressure;

# (b) to verify that

- (i) any liquid in which the person could drown has been removed from the confined space,
- (ii) any free-flowing solid in which the person may become entrapped has been removed from the confined space,
- (iii) the entry of any liquid, free-flowing solid or hazardous substance into the confined space has been prevented by a secure means of disconnection or by the fitting of blank flanges,
- (iv) all electrical and mechanical equipment that may present a hazard to the person has been disconnected from its power source, real or residual, and has been locked out, and
- (v) the opening for entry into and exit from the confined space is sufficient to allow the safe passage of a person using protection equipment; and
- (c) subject to subsection 11.5(1), to verify that the specifications set out in subparagraphs (a)(i) to (iii) are complied with at all times that a person is in the confined space.
- (2) The qualified person referred to in subsection (1) shall, in a signed and dated report to the employer, set out the results of the verification carried out in accordance with that subsection, including the test methods, the test results and a list of the test equipment used.
  - (3) The employer shall
  - (a) where the report made pursuant to subsection (2) indicates that a person who has entered the confined space has been in danger, send the report to the safety and health committee or the safety and health representative, if either exists; and
  - (b) in all other cases, make a written copy or a machine-readable version of the report available to the safety and health committee or the safety and health representative, if either exists.

# Emergency Procedures and Equipment

- 11.5 (1) Where conditions in a confined space or the nature of the work to be performed in a confined space is such that paragraph 11.4(1)(c) cannot be complied with, the employer shall
  - (a) in consultation with the safety and health committees or the safety and health representative, if either exists, establish emergency procedures to be followed in the event of an accident or other emergency in or near the confined space, which

procedures shall specify the date on which they are established and provide for the immediate evacuation of the confined space when

- (i) an alarm is activated, or
- (ii) there is any significant change in a concentration or percentage referred to in paragraph 11.4(1)(a) that would adversely affect the safety or health of a person in the confined space;
- (b) provide the protection equipment referred to in paragraphs 11.3(b), (c) and (d) for each person who is about to enter the confined space;
- (c) ensure that a qualified person trained in the entry and emergency procedures established pursuant to paragraph 11.3(a) and paragraph (a) is
  - (i) in attendance outside the confined space, and
  - (ii) in communication with the person inside the confined space;
- (d) provide the qualified person referred to in paragraph (c) with a suitable alarm device for summoning assistance; and
- (e) ensure that two or more persons are in the immediate vicinity of the confined space to assist in the event of an accident or other emergency.
- (2) One of the persons referred to in paragraph (1)(e) shall
- (a) be trained in the emergency procedures established pursuant to paragraph (1)(a);
- (b) be the holder of a basic first aid certificate; and
- (c) be provided with the protection equipment and emergency equipment referred to in paragraph 11.3(d).
- (3) The employer shall ensure that every person entering, existing or occupying a confined space referred to in subsection (1) wears an appropriate safety harness that is securely attached to a lifeline that
  - (a) is attached to a secure anchor outside the confined space;
  - (b) is controlled by the qualified person referred to in paragraph (1)(c);
  - (c) protects the persons from the hazard for which it is provided and does not in itself create a hazard; and
  - (d) is, where reasonably practicable, equipped with a mechanical lifting device.

# Record of Emergency Procedures and Equipment

- 11.6 (1) When a person enters a confined space under circumstances such that paragraph 11.4(1)(a) cannot be complied with, the qualified person referred to in paragraph 11.5(1)(c) shall, in a signed and dated report to the employer,
  - (a) specify those procedures established pursuant to paragraph 11.5(1)(a) that are to be followed and the protection equipment, insulated protection equipment and tools and the emergency equipment that are to be used; and
  - (b) specify any other procedures to be followed and any other equipment that could be needed.
- (2) The report made pursuant to subsection (1) and any procedures specified therein shall be explained by the qualified person to every employee who is about to enter a confined space, and a copy of the report shall be signed and dated by any employee to

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whom the report and the procedures have been so explained, acknowledging by signature the reading of the report and the explanation thereof.

# Provision and Use of Equipment

# 11.7 (1) The employer shall

- (a) provide each person who is granted access to a confined space with the protection equipment referred to in paragraph 11.3(b); and
- (b) provide each person who is to undertake rescue operations with the protection equipment and emergency equipment referred to in paragraph 11.3(d).
- (2) The employer shall ensure that every person who enters, exits or occupies a confined space follows the procedures established pursuant to paragraph 11.3(a) and uses the protection equipment referred to in paragraphs 11.3(b) and (c).

#### Precaution

11.8 No person shall close off a confined space until a qualified person has verified that no person is inside it.

#### Hot Work

- 11.9 (1) Unless a qualified person has determined that the work can be performed safely, hot work shall not be performed in a confined space that contains
  - (a) an explosive or flammable hazardous substance in a concentration in excess of 10 per cent of its lower explosive limit; or
  - (b) oxygen in a concentration in excess of 23 per cent.
- (2) Where hot work is to be performed in a confined space that contains hazardous concentrations of flammable or explosive materials,
  - (a) a qualified person shall patrol the area surrounding the confined space and maintain a fire-protection watch in that area until all fire hazard has passed; and
  - (b) fire extinguishers specified as emergency equipment pursuant to paragraph 11.3(d) shall be provided in the area referred to in paragraph (a).
- (3) Where an airborne hazardous substance may be produced by hot work in a confined space, no person shall enter or occupy the confined space unless
  - (a) section 11.10 is complied with; or
  - (b) the person uses a respiratory protective device that meets the requirements of sections 12.1 to 12.3 and 12.7.

#### Ventilation Equipment

- 11.10 (1) Where ventilation equipment is used to maintain the concentration of a chemical agent or combination of chemical agents in a confined space at or below the concentration referred to in subparagraph 11.4(1)(a)(i), or to maintain the percentage of oxygen in the air of a confined space within the limits referred to in subparagraph 11.4(1)(a)(iii), the employer shall not grant access to the confined space to any person unless
  - (a) the ventilation equipment is

- (i) equipped with an alarm that will, if the equipment fails, be activated automatically and be audible or visible to every person in the confined space, or
- (ii) monitored by an employee who is in constant attendance at the equipment and who is in communication with the person or persons in the confined space; and
- (b) in the event of failure of the ventilation equipment, sufficient time will be available for the person to escape from the confined space before
  - (i) the concentration of the chemical agent or combination of chemical agents in the confined space exceeds the concentrations referred to in paragraph 11.4(1)(a)(i), or
  - (ii) the percentage of oxygen in the air ceases to remain within the limits referred to in subparagraph 11.4(1)(a)(iii).
- (2) If the ventilation equipment fails to operate properly, the employee referred to in subparagraph (1)(a)(ii) shall immediately inform the person or persons in the confined space of the failure of the equipment.

#### Training

- 11.11 (1) The employer shall provide every employee who is likely to enter a confined space with instruction and training in
  - (a) the procedures established pursuant to paragraphs 11.3(a) and 11.5(1)(a); and
  - (b) the use of the protection equipment referred to in paragraphs 11.3(b), (c) and (d).
- (2) The employer shall ensure that no person enters a confined space unless the person is instructed in
  - (a) the procedures to be followed in accordance with paragraphs 11.3(a) and 11.5(1)(a); and
  - (b) the use of the protection equipment referred to in paragraphs 11.3(b), (c) and (d).

# Record Keeping

- 11.12 The employer shall, at the employer's place of business nearest to the work place in which the confined space is located, keep a written copy or a machine-readable version of
  - (a) any report made pursuant to subsection 11.2(2) and the procedures established pursuant to paragraphs 11.3(a) and 11.5(1)(a) for a period of ten years after the date on which the qualified person signed the report or the procedures were established; and
  - (b) any report made pursuant to subsection 11.4(2)
    - (i) for a period of ten years after the date on which the qualified person signed the report where the verification procedures undertaken pursuant to paragraphs 11.4(1)(a) and (c) indicate that the specifications set out in subparagraphs 11.4(1)(a)(i) to (iii) were not complied with, and
    - (ii) in every other case, for a period of two years after the date on which the qualified person signed the report.

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#### PART XII

# SAFETY MATERIALS, EQUIPMENT, DEVICES AND CLOTHING

#### General

#### 12.1 Where

- (a) it is not reasonably practicable to eliminate or control a safety or health hazard in a work place within safe limits, and
- (b) the use of protection equipment may prevent or reduce injury from that hazard, every person granted access to the work place who is exposed to that hazard shall use the protection equipment prescribed by this Part.
  - 12.2 All protection equipment referred to in section 12.1
  - (a) shall be designed to protect the person from the hazard for which it is provided;and
  - (b) shall not in itself create a hazard.
  - 12.3 All protection equipment provided by the employer shall
  - (a) be maintained, inspected and tested by a qualified person; and
  - (b) where necessary to prevent a health hazard, be maintained in a clean and sanitary condition by a qualified person.

#### Protective Headwear

12.4 Where there is a hazard of head injury in a work place, protective headwear that meets the standards set out in CSA Standard Z94.1-M1977, Industrial Protective Headwear, the English version of which is dated April, 1977, as amended to September, 1982 and the French version of which is dated April, 1980 as amended to September, 1982, shall be used.

# Protective Footwear

- 12.5 (1) Where there is a hazard of a foot injury or electric shock through footwear in a work place, protective footwear that meets the standards set out in CSA Standard Z195-M1984, Protective Footwear, the English version of which is dated March, 1984 and the French version of which is dated December, 1984, shall be used.
- (2) Where there is a hazard of slipping in a work place, non-slip footwear shall be used.

#### Eye and Face Protection

12.6 Where there is a hazard of injury to the eyes, face, ears or front of the neck of an employee in a work place, the employer shall provide eye or face protectors that meet the standards set out in CSA Standard Z94.3-M1982, Industrial Eye and Face Protectors, the English version of which is dated May, 1982 and the French version of which is dated February, 1983.

# Respiratory Protection

12.7 (1) Where there is a hazard of an airborne hazardous substance or an oxygen deficient atmosphere in a work place, the employer shall provide a respiratory protec-

tive device that is listed in the NIOSH Certified Equipment List as of October 1, 1984, dated February, 1985, published by the National Institute for Occupational Safety and Health.

- (2) A respiratory protective device referred to in subsection (1) shall be selected, fitted, cared for, used and maintained in accordance with the standards set out in CSA Standard Z94.4-M1982, Selection, Care and Use of Respirators, the English version of which is dated May, 1982, as amended to September, 1984 and the French version of which is dated March, 1983, as amended to September, 1984, excluding clauses 6.1.5, 10.3.3.1.2 and 10.3.3.4.2(c).
- (3) Where air is provided for the purpose of a respiratory protective device referred to in subsection (1),
  - (a) the air shall meet the standards set out in clauses 5.5.2 to 5.5.11 of CSA Standard CAN3-Z180.1-M85, Compressed Breathing Air and Systems, the English version of which is dated December 1985 and the French version of which is dated November 1987; and
  - (b) the system that supplies air shall be constructed, tested, operated and maintained in accordance with the CSA Standard referred to in paragraph (a).

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12.8 Where a steel or aluminum self-contained breathing apparatus cylinder has a dent deeper than 1.5 mm and greater than 50 mm in major diameter or shows evidence of deep isolated pitting, cracks or splits, the cylinder shall be removed from service until it has been shown to be safe for use by means of a hydrostatic test at a pressure equal to one and one-half times the maximum allowable working pressure.

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#### Skin Protection

- 12.9 Where there is a hazard of injury or disease to or through the skin in a work place, the employer shall provide to every person granted access to the work place
  - (a) a shield or screen;
  - (b) a cream to protect the skin; or
  - (c) an appropriate body covering.

#### Fall-Protection Systems

- 12.10 (1) Where a person, other than an employee who is installing or removing a fall-protection system in accordance with the instructions referred to in subsection (5), works from
  - (a) an unguarded structure that is
    - (i) more than 2.4 m above the nearest permanent safe level, or
    - (ii) above any moving parts of machinery or any other surface or thing that could cause injury to an employee upon contact,
  - (b) a temporary structure that is more than 6 m above a permanent safe level, or
  - (c) a ladder at a height of more than 2.4 m above the nearest permanent safe level where, because of the nature of the work, that person cannot use one hand to hold onto the ladder.

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the employer shall provide a fall-protection system.

- (2) The components of a fall-protection system shall meet the following standards:
- (a) CSA Standard Z259.1-1976, Fall-Arresting Safety Belts and Lanyards for the Construction and Mining Industries, the English version of which is dated November, 1976, as amended to May, 1979 and the French version of which is dated April, 1980;
- (b) CSA Standard Z259.2-M1979, Fall-Arresting Devices, Personnel Lowering Devices and Life Lines, the English version of which is dated November, 1979 and the French version of which is dated October, 1983; and
- (c) CSA Standard Z259.3-M1978, Lineman's Body Belt and Lineman's Safety Strap, the English version of which is dated September, 1978, as amended to April, 1981 and the French version of which is dated April, 1980, as amended to April, 1981.
- (3) The anchor of a fall-protection system shall be capable of withstanding a force of 17.8 kN.
- (4) A fall-protection system that is used to arrest the fall of a person shall prevent that person
  - (a) from being subjected to a peak fall arrest force greater than 8 kN; and
  - (b) from falling freely for more than 1.2 m.
- (5) Where an employee is about to install or remove a fall-protection system, the employer shall
  - (a) prepare written instructions for the safe installation or removal of the fall-protection system; and
  - (b) keep a copy of the instructions readily available for the information of the employee.

# Protection Against Drowning

- 12.11 (1) Where, in a work place, there is a hazard of drowning, the employer shall provide every person granted access to the work place with
  - (a) a life jacket or buoyancy device that meets the standards set out in the Canadian General Standards Board Standard
    - (i) CAN2-65.7-M80, Life Jackets, Inherently Buoyant Type, dated April, 1980, or
    - (ii) 65-GP-11, Standard for: Personal Flotation Devices, dated October, 1972; or
  - (b) a safety net or a fall-protection system.
  - (2) Where, in a work place, there is a hazard of drowning,
  - (a) emergency equipment shall be provided and held in readiness;
  - (b) a person who is qualified to operate all the emergency equipment provided shall be available;
  - (c) if appropriate, a powered boat shall be provided and held in readiness; and
  - (d) written emergency procedures shall be prepared by the employer containing
    - (i) a full description of the procedures to be followed and the responsibilities of all persons granted access to the work place, and
      - (ii) the location of any emergency equipment.

(3) Where a work place is a wharf, dock, pier, quay or other similar structure, a ladder that extends at least two rungs below water level shall be affixed to the face of the structure every 60 m along its length.

# Loose Clothing

12.12 Loose clothing, long hair, dangling accessories, jewellery or other similar items that are likely to be hazardous to the safety or health of an employee in a work place shall not be worn unless they are so tied, covered or otherwise secured as to prevent the hazard.

# Protection Against Moving Vehicles

- 12.13 Where an employee is regularly exposed to contact with moving vehicles during his work, he shall
  - (a) wear a high-visibility vest or other similar clothing, or
- (b) be protected by a barricade that is readily visible under all conditions of use.

#### Records

- 12.14 (1) A record of all protection equipment provided by the employer shall be kept by him in the work place in which the equipment is located for a period of two years after it ceases to be used.
  - (2) The record referred to in subsection (1) shall contain
  - (a) a description of the equipment and the date of its acquisition by the employer;
  - (b) the date and result of each inspection and test of the equipment;
  - (c) the date and nature of any maintenance work performed on the equipment since its acquisition by the employer; and
  - (d) the name of the person who performed the inspection, test or maintenance of the equipment.

# Instructions and Training

- 12.15 (1) Every person granted access to the work place who uses protection equipment shall be instructed by the employer in the use of the equipment.
- (2) Every employee who uses protection equipment shall be instructed and trained in the use, operation and maintenance of the equipment.
- (3) Every person granted access to a work place shall be instructed in respect of the written emergency procedures referred to in paragraph 12.11(2)(d).
  - (4) The instructions referred to in subsections (2) and (3) shall be
  - (a) set out in writing; and
  - (b) kept by the employer readily available for examination by every person granted access to the work place.

#### Defective Protection Equipment

12.16 Where an employee finds any defect in protection equipment that may render it unsafe for use, he shall report the defect to his employer as soon as possible.

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12.17 An employer shall mark or tag as unsafe and remove from service any protection equipment used by his employees that has a defect that may render it unsafe for use.

# PART XIII TOOLS AND MACHINERY

# Interpretation

13.1 In this Part, "explosive actuated fastening tool" means a tool that, by means of an explosive force, propels or discharges a fastener for the purpose of impinging it on, affixing it to or causing it to penetrate another object or material.

# Design, Construction, Operation and Use of Tools

13.2 The exterior surface of any tool used by an employee in a fire hazard area shall be made of non-sparking material.

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13.3 All portable electric tools used by employees shall meet the standards set out in CSA Standard CAN C22.2 No. 71.1-M89, *Portable Electric Tools*, the English version of which is dated September 1989 and the French version of which is dated February 1991.

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- 13.4 (1) Subject to subsection (2), all portable electric tools used by employees shall be grounded.
  - (2) Subsection (1) does not apply to tools that
  - (a) are powered by a self-contained battery;
  - (b) have a protective system of double insulation; or
  - (c) are used in a location where reliable grounding cannot be obtained if the tools are supplied from a double insulated portable ground fault circuit interrupter of the class A type that meets the standards set out in CSA Standard C22.2 No. 144-1977, Ground Fault Circuit Interrupters, dated March, 1977.
- 13.5 All portable electric tools used by employees in a fire hazard area shall be marked as appropriate for use or designed for use in the area of that hazard.
- 13.6 Where an air hose is connected to a portable air-powered tool used by an employee, a restraining device shall be attached
  - (a) where an employee may be injured by the tool falling, to the tool; and
  - (b) to all hose connections, in order to prevent injury to an employee in the event of an accidental disconnection of a hose.
- 13.7 (1) All explosive actuated fastening tools used by employees shall meet the standards set out in CSA Standard Z166-1975, Explosive Actuated Fastening Tools, dated June, 1975.
- (2) No employee shall operate an explosive actuated fastening tool unless authorized to do so by his employer.
- (3) Every employee who operates an explosive actuated fastening tool shall operate it in accordance with the CSA Standard referred to in subsection (1).

13.8 All chain saws used by employees shall meet the standards set out in CSA Standard CAN3-Z62.1-M85, Chain Saws, dated February, 1985.

# Defective Tools and Machines

- 13.9 Where an employee finds any defect in a tool or machine that may render it unsafe for use, he shall report the defect to his employer as soon as possible.
- 13.10 An employer shall mark or tag as unsafe and remove from service any tool or machine used by his employees that has a defect that may render it unsafe for use.

# Instructions and Training

- 13.11 Every employee shall be instructed and trained by a qualified person appointed by his employer in the safe and proper inspection, maintenance and use of all tools and machinery that he is required to use.
- 13.12 (1) Every employer shall maintain a manual of operating instructions for each type of portable electric tool, portable air-powered tool, explosive actuated fastening tool and machine used by his employees.
- (2) A manual referred to in subsection (1) shall be kept by the employer readily available for examination by an employee who is required to use the tool or machine to which the manual applies.

#### General Requirements for Machine Guards

- 13.13 (1) Every machine that has exposed moving, rotating, electrically charged or hot parts or that processes, transports or handles material that constitutes a hazard to an employee shall be equipped with a machine guard that
  - (a) prevents the employee or any part of his body from coming into contact with the parts or material;
  - (b) prevents access by the employee to the area of exposure to the hazard during the operation of the machine; or
  - (c) makes the machine inoperative if the employee or any part of his clothing is in or near a part of the machine that is likely to cause injury.
- (2) To the extent that is reasonably practicable, a machine guard referred to in subsection (1) shall not be removable.
- (3) A machine guard shall be so constructed, installed and maintained that it meets the requirements of subsection (1).

# Use, Operation, Repair and Maintenance of Machine Guards

- 13.14 Machine guards shall be operated, maintained and repaired by a qualified person.
- 13.15 Subject to section 13.16, where a machine guard is installed on a machine, no person shall use or operate the machine unless the machine guard is in its proper position.

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13.16 (1) Subject to subsection (2), where it is necessary to remove a machine guard from a machine in order to perform repair or maintenance work on the machine, no

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person shall perform the repair or maintenance work unless the machine has been locked out in accordance with a written lock out procedure provided by the employer.

- (2) Where it is not reasonably practicable to lock out a machine referred to in subsection (1) in order to perform repair or maintenance work on the machine, the work may be performed if
  - (a) the person performing the work follows written instructions provided by the employer that will ensure that any hazard to that person is not significantly greater than it would be if the machine had been locked out; and
  - (b) the person performing the work
    - (i) obtains a written authorization from the employer each time the work is performed, and
    - (ii) performs the work under the direct supervision of a qualified person.
- 13.17 A copy of the instructions referred to in section 13.16 shall be kept readily available by the employer for the information of persons who perform repair and maintenance work on his machines.

#### Abrasive Wheels

- 13.18 Abrasive wheels shall be
- (a) used only on machines equipped with machine guards,
- (b) mounted between flanges, and
- (c) operated

in accordance with sections 4 to 6 of CSA Standard B173.5-1979, Safety Requirements for the Use, Care and Protection of Abrasive Wheels, dated February, 1979.

- 13.19 A bench grinder shall be equipped with a work rest or other device that
- (a) prevents the work piece from jamming between the abrasive wheel and the wheel guard; and
- (b) does not make contact with the abrasive wheel at any time.

# Mechanical Power Transmission Apparatus

13.20 Equipment used in the mechanical transmission of power shall be guarded in accordance with sections 7 to 10 of ANSI Standard ANSI B15.1-1972, Safety Standard for Mechanical Power Transmission Apparatus, dated July, 1972.

# Woodworking Machinery

13.21 Woodworking machinery shall be guarded in accordance with clause 3.3 of CSA Standard Z114-M1977, Safety Code for the Woodworking Industry, dated March, 1977.

#### Punch Presses

13.22 Punch presses shall meet the standards set out in CSA Standard Z142-1976, Code for the Guarding of Punch Presses at Point of Operation, dated February, 1976.

# PART XIV MATERIALS HANDLING

# Interpretation

# 14.1 In this Part,

- "materials handling equipment" means equipment used to transport, lift, move or position materials, goods or things and includes a rail motor car and other mobile equipment but does not include an elevating device;
- "safe working load" means, with respect to materials handling equipment, the maximum load that the materials handling equipment is designed and constructed to handle or support safely;
- "signaller" means a person instructed by an employer to direct, by means of visual or auditory signals, the safe movement and operation of materials handling equipment.

# Application

- 14.2 This Part does not apply to or in respect of
- (a) the use and operation of motor vehicles on public roads;
- (b) the use and operation of tackle in the loading or unloading of ships; or
- (c) the underground workings of mines.

#### DIVISION I

#### DESIGN AND CONSTRUCTION

#### General

- 14.3 (1) Materials handling equipment shall, to the extent that is reasonably practicable, be so designed and constructed that if there is a failure of any part of the materials handling equipment, it will not result in loss of control of the materials handling equipment or create a hazardous condition.
- (2) All glass in doors, windows and other parts of materials handling equipment shall be of a type that will not shatter into sharp or dangerous pieces under impact.

# Protection from Falling Objects

- 14.4 (1) Where materials handling equipment is used under such circumstances that the operator of the equipment may be struck by a falling object or shifting load, the employer shall equip the materials handling equipment with a protective structure of such a design, construction and strength that it will, under all foreseeable conditions, prevent the penetration of the object or load into the area occupied by the operator.
  - (2) A protective structure referred to in subsection (1) shall be
  - (a) constructed from non-combustible or fire resistant material; and
  - (b) designed to permit quick exit from the materials handling equipment in an emergency.
- 14.5 Where, during the loading or unloading of materials handling equipment, the load will pass over the operator's position, the operator shall not occupy the materials

handling equipment unless it is equipped with a protective structure referred to in section 14.4.

#### Protection from Turn Over

14.6 Where mobile equipment is used in circumstances where it may turn over, it shall be fitted with a rollover protection device that meets the standards set out in CSA Standard B352-M1980, Rollover Protective Structures (ROPS) for Agricultural, Construction, Earthmoving, Forestry, Industrial, and Mining Machines, the English version of which is dated September 1980 and the French version of which is dated April 1991, that will prevent the operator of the mobile equipment from being trapped or crushed under the equipment if it does turn over.

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#### Fuel Tanks

- 14.7 Where a fuel tank, compressed gas cylinder or similar container contains a hazardous substance and is mounted on materials handling equipment, it shall be
  - (a) so located or protected that under all conditions it is not hazardous to the safety or health of an employee who is required to operate or ride on the materials handling equipment; and
  - (b) connected to fuel overflow and vent pipes that are so located that fuel spills and vapours cannot
    - (i) be ignited by hot exhaust pipes or other hot or sparking parts, or
    - (ii) be hazardous to the safety or health of any employee who is required to operate or ride on the materials handling equipment.

# Protection from Elements

- 14.8 (1) Materials handling equipment that is regularly used outdoors shall be fitted with a roof or other structure that will protect the operator from exposure to any weather condition that is likely to be hazardous to his safety or health.
- (2) Where heat produced by materials handling equipment raises the temperature in the operator's compartment or position to 27°C or more, the compartment or position shall be protected from the heat by an insulated barrier.

# Vibration

14.9 All materials handling equipment shall be so designed and constructed that the operator will not be injured or his control of the materials handling equipment impaired by any vibration, jolting or uneven movement of the materials handling equipment.

#### Controls

14.10 The arrangement and design of dial displays and controls and the general layout and design of the operator's compartment or position on all materials handling equipment shall not hinder or prevent the operator from operating the materials handling equipment.

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#### Fire Extinguishers

- 14.11 (1) Mobile equipment that is used or operated for transporting or handling combustible or flammable substances shall be equipped with a dry chemical fire extinguisher.
  - (2) The fire extinguisher referred to in subsection (1) shall
  - (a) have not less than a 5B rating as defined in the National Fire Code;
  - (b) meet the standards set out in section 6.2 of the National Fire Code; and
  - (c) be so located that it is readily accessible to the operator of the mobile equipment while he is in the operating position.

# Means of Entering and Exiting

14.12 All materials handling equipment shall be provided with a step, handhold or other means of entering into and exiting from the compartment or position of the operator and any other place on the equipment that an employee enters in order to service the equipment.

# Lighting

- 14.13 (1) Subject to subsection (2), where mobile equipment is used or operated by an employee in a work place at night or at any time when the level of lighting within the work place is less than one dalx, the mobile equipment shall be
  - (a) fitted on the front and rear thereof with warning lights that are visible from a distance of not less than 100 m; and
  - (b) provided with lighting that ensures the safe operation of the equipment under all conditions of use.
- (2) No mobile equipment shall be operated at night on a route that is used by other vehicles unless it is equipped with such lighting facilities for the equipment as are required under the laws of the province in which the equipment is operated.

#### Control Systems

- 14.14 All mobile equipment shall be fitted with braking, steering and other control systems that
  - (a) are capable of safely controlling and stopping the movement of the mobile equipment and any hoist, bucket or other part of the mobile equipment; and
  - (b) respond reliably and quickly to moderate effort on the part of the operator.
- 14.15 Any mobile equipment that is normally used for transporting employees from place to place in a work place shall be equipped with
  - (a) a mechanical parking brake; and
  - (b) a hydraulic or pneumatic braking system.

#### Warnings

14.16 Mobile equipment that is operated in an area occupied by employees and that travels at speeds in excess of 8 km per hour or in reverse shall be fitted with a horn or

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similar audible warning device having a distinctive sound that can be clearly heard above the noise of the equipment and any surrounding noise.

#### Seat Belts

14.17 Where mobile equipment is used under conditions where a seatbelt or shoulder type strap restraining device is likely to contribute to the safety of the operator or passengers, the mobile equipment shall be fitted with such a belt or device.

#### Rear View Mirror

14.18 Where mobile equipment cannot be operated safely in reverse unless it is equipped with an outside rear view mirror, the mobile equipment shall be so equipped.

# Electrical Equipment

14.19 Any materials handling equipment that is electrically powered shall be so designed and constructed that the operator and all other employees are protected from electrical shock or injury by means of protective guards, screens or panels secured by bolts, screws or other equally reliable fasteners.

# Automatic Equipment

14.20 Where materials handling equipment that is controlled or operated by a remote or automatic system may make physical contact with an employee, it shall be prevented from doing so by the provision of an emergency stop system or barricades.

#### Conveyors

14.21 The design, construction, installation, operation and maintenance of each conveyor, cableway or other similar materials handling equipment shall meet the standards set out in ANSI Standard ANSI B20.1-1976, Safety Standards for Conveyors and Related Equipment, dated 1976.

#### DIVISION II

#### MAINTENANCE, OPERATION AND USE

#### Inspection, Testing and Maintenance

- 14.22 (1) Before materials handling equipment is operated for the first time in a work place, the employer shall set out in writing instructions for the inspection, testing and maintenance of that materials handling equipment.
- (2) The instructions referred to in subsection (1) shall specify the nature and frequency of inspections, tests and maintenance.
  - (3) A qualified person shall
  - (a) comply with the instructions referred to in subsection (1); and
  - (b) make and sign a report of each inspection, test or maintenance work performed by him.
  - (4) The report referred to in paragraph (3)(b) shall

- (a) include the date of the inspection, test or maintenance performed by the qualified person;
- (b) identify the materials handling equipment that was inspected, tested or maintained; and
- (c) set out the safety observations of the qualified person inspecting, testing or maintaining the materials handling equipment.
- (5) The employer shall keep at the work place at which the materials handling equipment is located a copy of
  - (a) the instructions referred to in subsection (1), and
  - (b) the report referred to in paragraph (3)(b)

for a period of one year after the instructions are set out in writing or the report is signed.

# Operator Training

- 14.23 (1) Every operator of materials handling equipment shall be instructed and trained by the employer in the procedures to be followed for
  - (a) the inspection of the materials handling equipment;
  - (b) the fuelling of the materials handling equipment, where applicable; and
  - (c) the safe and proper use of the equipment.
- (2) Every employer shall keep a record of any instruction or training given to an operator of materials handling equipment for as long as the operator remains in his employ.

#### Operation

- 14.24 No employer shall require an employee to operate materials handling equipment unless the employee
  - (a) is capable of operating the equipment safely; and
  - (b) possesses any operator's licence that may be required under the laws of the province in which the equipment is operated.
  - 14.25 (1) No person shall operate materials handling equipment unless
  - (a) he has a clear and unobstructed view of the area in which the equipment is being operated and, in the case of mobile equipment, of the course to be travelled by the mobile equipment; or
  - (b) where the person is an employee, the person is authorized by the employer to do so and is directed by a signaller.
- (2) No materials handling equipment shall be used on a ramp with a slope greater than the maximum slope recommended by the manufacturer of the equipment. SOR/88-632.
- 14.26 (1) Every employer shall establish a code of signals for the purposes of paragraph 14.25(1)(b) and shall
  - (a) instruct every signaller and operator of materials handling equipment employed by him in the use of the code; and

- (b) keep a copy of the code in a place where it is readily available for examination by the signallers and operators.
- (2) No signaller shall perform duties other than signalling while any materials handling equipment under his direction is in motion.
- 14.27 (1) Subject to subsection (2), where it is not practicable for a signaller to use visual signals, a telephone, radio or other signalling device shall be provided by the employer for the use of the signaller.
- (2) No radio transmitting equipment shall be used in any work place for the transmission of signals when such use may activate electric blasting equipment in that place.

#### Repairs

- 14.28 (1) Subject to subsection (2), any repair, modification or replacement of a part of any materials handling equipment shall not decrease the safety factor of the materials handling equipment or part.
- (2) If a part of less strength or quality than the original part is used in the repair, modification or replacement of a part of any materials handling equipment, the use of the materials handling equipment shall be restricted by the employer to such loading and use as will ensure the retention of the original safety factor of the equipment or part.

# Transporting and Positioning Employees

- 14.29 (1) Materials handling equipment shall not be used for transporting an employee unless the equipment is specifically designed for that purpose.
- (2) Materials handling equipment shall not be used for positioning an employee unless the equipment is equipped with a platform, bucket or basket designed for that purpose.

# Loading, Unloading and Maintenance While in Motion

- 14.30 No materials, goods or things shall be picked up from or placed on any mobile equipment while the equipment is in motion unless the equipment is specifically designed for that purpose.
- 14.31 Except in the case of an emergency, no employee shall get on or off any mobile equipment while it is in motion.
- 14.32 (1) Subject to subsection (2), no repair, maintenance or cleaning work shall be performed on any materials handling equipment while the materials handling equipment is being operated.
- (2) Fixed parts of materials handling equipment may be repaired, maintained or cleaned while the materials handling equipment is being operated if they are so isolated or protected that the operation of the materials handling equipment does not affect the safety of the employee performing the repair, maintenance or cleaning work.

#### Positioning the Load

14.33 Where mobile equipment is travelling with a raised or suspended load, the operator of the equipment shall ensure that the load is carried as close to the ground or floor level as the situation permits and in no case shall the load be carried at a point above

- (a) the centre of gravity of the loaded mobile equipment; or
- (b) the point at which the loaded mobile equipment becomes unstable.

#### Tools

14.34 Where tools, tool boxes or spare parts are carried on materials handling equipment, they shall be securely stored.

#### Housekeeping

14.35 The floor, cab and other occupied parts of materials handling equipment shall be kept free of any grease, oil, materials, tools or equipment that may cause an employee to slip or trip.

### Parking

14.36 No mobile equipment shall be parked in a corridor, aisle, doorway or other place where it may interfere with the safe movement of persons, materials, goods or things.

#### Materials Handling Area

- 14.37 (1) In this section, "materials handling area" means an area within which
- (a) mobile equipment, or
- (b) other materials handling equipment with wide swinging booms or other similar parts

may create a hazard to any person.

- (2) The main approaches to any materials handling area shall be posted with warning signs or shall be under the control of a signaller while operations are in progress.
- (3) No person shall enter a materials handling area while operations are in progress unless that person
  - (a) is a safety officer;
  - (b) is an employee whose presence in the materials handling area is essential to the conduct, supervision or safety of the operations; or
  - (c) is a person who has been instructed by the employer to be in the materials handling area while operations are in progress.
- (4) If any person other than a person referred to in subsection (3) enters a materials handling area while operations are in progress, the employer shall cause the operations in that area to be immediately discontinued and not resumed until that person has left the area.

# Overhead and Underground Hazards

- 14.38 (1) Subject to subsection (2), no materials handling equipment shall be operated in an area in which it may contact an electrical cable, pipeline or other overhead or underground hazard known to the employer, unless the operator has been
  - (a) warned of the presence of the hazard;
  - (b) informed of the location of the hazard; and

- (c) informed of the safety clearance that must be maintained with respect to the hazard in order to avoid accidental contact with it.
- (2) Where an employer is unable to determine with reasonable certainty the location of the hazard or the safety clearance referred to in subsection (1), every electrical cable shall be de-energized and every pipeline containing a hazardous substance shall be shut down and drained before any operation involving the use of materials handling equipment commences within the area of possible contact with the hazard.

# Rear Dumping

- 14.39 Where rear dumping mobile equipment is used to discharge a load at the edge of a sudden drop in grade level that may cause the mobile equipment to tip,
  - (a) a bumping block shall be used, or
- (b) a signaller shall give directions to the operator of the equipment to prevent the mobile equipment from being backed over the edge.

# Fuelling

14.40 Where materials handling equipment is fuelled in a work place, the fuelling shall be done in accordance with the instructions given by the employer pursuant to section 14.23 in a place where the vapours from the fuel are readily dissipated.

# Ropes, Slings and Chains

- 14.41 The employer shall, with respect to the use and maintenance of any rope or sling or any attachment or fitting thereon used by an employee, adopt and implement the recommendations set out in chapter 5 of the Accident Prevention Manual for Industrial Operations, Engineering and Technology, 8th Edition, published by the National Safety Council of the United States, dated 1980.
- 14.42 The employer shall, with respect to the use and maintenance of any chain used by an employee, adopt and implement the code of practice set out in CSA Standard B75-1947, Code of Practice for the Use and Care of Chain, dated May, 1947.

# Safe Working Loads

- 14.43 (1) No materials handling equipment shall be used or operated with a load that is in excess of its safe working load.
- (2) The safe working load of materials handling equipment shall be clearly marked on the equipment or on a label securely attached to a permanent part of the equipment in a position where the mark or label can be easily read by the operator of the equipment.

## Aisles and Corridors

- 14.44 (1) Where in a work place an aisle, corridor or other course of travel
- (a) is a principal traffic route for pedestrians and mobile equipment, and
- (b) exceeds 15 m in length,

the employer shall provide a clearly marked walkway not less than 750 mm wide along one side of the aisle, corridor or other course of travel for the use of pedestrians only.

- (2) Subsection (1) does not apply where a signaller or traffic lights are provided for the purpose of controlling traffic and protecting pedestrians.
- (3) Where an aisle, corridor or other course of travel that is a principal traffic route intersects with another route, warning signs marked with the words "DANGEROUS INTERSECTION CROISEMENT DANGEREUX", in letters not less than 50 mm in height on a contrasting background, shall be posted along the approaches to the intersection.
- (4) At blind corners, mirrors shall be installed that permit a mobile equipment operator to see a pedestrian, vehicle or mobile equipment approaching the blind corner.

#### Clearances

- 14.45 (1) Subject to subsection (3), in any passageway that is regularly travelled by mobile equipment, the overhead and side clearances shall be
  - (a) in the case of an overhead clearance, at least 150 mm above
    - (i) that part of the mobile equipment or its load that is the highest when the mobile equipment is in its highest normal operating position at the point of clearance, and
    - (ii) the top of the head of an employee riding on the mobile equipment when the employee is occupying his highest normal position at the point of clearance; and
  - (b) in the case of a side clearance, adequate to permit the mobile equipment and its load to be manoeuvred safely by an operator, but in no case less than 150 mm on each side measured from the furthest projecting part of the equipment or its load, when the equipment is being operated in a normal manner.
- (2) Where an overhead clearance measured in accordance with subparagraph (1)(a)(i) or (ii) is less than 300 mm
  - (a) the top of the doorway or object that restricts the clearance shall be marked with a distinguishing colour or mark; and
  - (b) the height of the passageway in metres shall be shown near the top of the passageway in letters that are not less than 50 mm in height and are on a contrasting background.
  - (3) Subparagraph (1)(a)(i) and subsection (2) do not apply to
  - (a) mobile equipment whose course of travel is controlled by fixed rails or guides;
  - (b) that portion of the route of any mobile equipment that is inside a railway car, truck or trailer truck, including the doorway of the railway car, truck or trailer truck and the warehouse doorway leading directly thereto; or
  - (c) a load the nature of which precludes compliance with that subparagraph or subsection if precautions are taken to prevent contact with objects that may restrict the movement of the equipment.

#### DIVISION III

## Manual Handling of Materials

14.46 Where, because of the weight, size, shape, toxicity or other characteristic of

SOR/86-304 S. 15.1

materials, goods or things, the manual handling of the materials, goods or things may be hazardous to the safety or health of an employee, the employer shall issue instructions that the materials, goods or things shall, where reasonably practicable, not be handled manually.

- 14.47 Where an employee is required to lift or carry loads in excess of 10 kg manually, the employee shall be instructed and trained by the employer
  - (a) in a safe method of lifting and carrying the loads; and
  - (b) in a work procedure appropriate to the conditions of the work place and the employee's physical condition.
- 14.48 Where an employee is required to lift or carry loads in excess of 45 kg manually, the instructions given to the employee in accordance with section 14.47 shall be
  - (a) set out in writing;
  - (b) readily available to the employee to whom they apply; and
  - (c) kept by the employer for the period of two years after they cease to apply.

# DIVISION IV

# Storage of Materials

- 14.49 (1) All materials, goods and things shall be stored and placed in such a manner that the maximum safe load-carrying capacity of the floor or other supporting structures is not exceeded.
  - (2) No materials, goods or things shall be stored or placed in a manner that may
  - (a) reduce the distribution of light;
  - (b) obstruct or encroach upon passageways, traffic lanes or exits;
  - (c) impede the safe operation of materials handling equipment;
  - (d) obstruct the ready access to or the use and operation of fire fighting equipment;
  - (e) interfere with the operation of fixed fire protection equipment; or
  - (f) be hazardous to the safety or health of any employee.

## PART XV

# HAZARDOUS OCCURRENCE INVESTIGATION, RECORDING AND REPORTING

#### Interpretation

## 15.1 In this Part,

"disabling injury" means an employment injury or an occupational disease that

- (a) prevents an employee from reporting for work or from effectively performing all the duties connected with the employee's regular work on any day subsequent to the day on which the injury or disease occurred, whether or not that subsequent day is a working day for that employee,
- (b) results in the loss by an employee of a body member or part thereof or in the complete loss of the usefulness of a body member or part thereof, or

- (c) results in the permanent impairment of a body function of an employee;
- "district office" means, in respect of a work place, the district office of the Department of Labour that is
  - (a) closest to the work place, and
  - (b) in the administrative region of that Department in which the work place is situated:
- "minor injury" means an employment injury or an occupational disease for which medical treatment is provided and excludes a disabling injury.

  SOR/89-479.

# Application

- 15.2 (1) Subject to subsection (2), this Part does not apply in respect of employees employed in a coal mine or in an underground portion of any other type of mine.
- (2) Section 15.10 applies in respect of employees employed in a coal mine. SOR/89-479; SOR/90-180.

# Reports by Employee

15.3 Where an employee becomes aware of an accident or other occurrence arising in the course of or in connection with the employee's work that has caused or is likely to cause injury to that employee or to any other person, the employee shall, without delay, report the accident or other occurrence to his employer, orally or in writing. SOR/89-479.

# Investigations

- 15.4 (1) Where an employer becomes aware of an accident, occupational disease or other hazardous occurrence affecting any of his employees in the course of employment, the employer shall, without delay,
  - (a) appoint a qualified person to carry out an investigation of the hazardous occurrence;
  - (b) notify the safety and health committee or the safety and health representative, if either exists, of the hazardous occurrence and of the name of the person appointed to investigate it; and
  - (c) take necessary measures to prevent a recurrence of the hazardous occurrence.
- (2) Where the hazardous occurrence referred to in subsection (1) is an accident involving a motor vehicle on a public road that is investigated by a police authority, the investigation referred to in paragraph (1)(a) shall be carried out by obtaining from the appropriate police authority a copy of its report respecting the accident.
- (3) As soon as possible after receipt of the report referred to in subsection (2), the employer shall provide a copy thereof to the safety and health committee or the safety and health representative, if either exists.

  SOR/89-479; SOR/94-263.

# Telephone or Telex Reports

15.5 The employer shall report to a safety officer, by telephone or telex, the date, time, location and nature of any accident, occupational disease or other hazardous oc-

currence referred to in section 15.4 that had one of the following results, as soon as possible but not later than 24 hours after becoming aware of that result, namely,

- (a) the death of an employee;
- (b) a disabling injury to two or more employees;
- (c) the loss by an employee of a body member or a part thereof or the complete loss of the usefulness of a body member or a part thereof;
- (d) the permanent impairment of a body function of an employee;
- (e) an explosion;
- (f) damage to a boiler or pressure vessel that results in fire or the rupture of the boiler or pressure vessel; or
- (g) any damage to an elevating device that renders it unserviceable, or a free fall of an elevating device.

SOR/89-479; SOR/94-263.

# Records

- 15.6 (1) The employer shall, within 72 hours after a hazardous occurrence referred to in paragraph 15.5(f) or (g), record in writing
  - (a) a description of the hazardous occurrence and the date, time and location of the occurrence;
  - (b) the causes of the occurrence; and
  - (c) the corrective measures taken or the reason for not taking corrective measures.
- (2) The employer shall, without delay, submit a copy of the record referred to in subsection (1) to the safety and health committee or the safety and health representative, if either exists.

SOR/89-479; SOR/94-263.

## Minor Injury Records

- 15.7 (1) Every employer shall keep a record of each minor injury of which the employer is aware that affects any employee in the course of employment.
  - (2) A record kept pursuant to subsection (1) shall contain
  - (a) the date, time and location of the occurrence that resulted in the minor injury;
  - (b) the name of the employee affected;
  - (c) a brief description of the minor injury; and
  - (d) the causes of the minor injury.

SOR /89-479.

## Written Reports

- 15.8 (1) The employer shall make a report in writing, without delay, in the form set out in Schedule I to this Part setting out the information required by that form, including the results of the investigation referred to in paragraph 15.4(1)(a), where that investigation discloses that the hazardous occurrence resulted in any one of the following circumstances:
  - (a) a disabling injury to an employee;

- (b) an electric shock, toxic atmosphere or oxygen deficient atmosphere that caused an employee to lose consciousness;
- (c) the implementation of rescue, revival or other similar emergency procedures; or
- (d) a fire or an explosion.
- (2) The employer shall submit a copy of the report referred to in subsection (1)
- (a) without delay, to the safety and health committee or the safety and health representative, if either exists; and
- (b) within 14 days after the hazardous occurrence, to a safety officer at the regional office or district office.

SOR/89-479: SOR/94-263.

15.9 Where an accident referred to in subsection 15.4(2) results in a circumstance referred to in subsection 15.8(1), the employer shall, within 14 days after the receipt of the police report of the accident, submit a copy of that report to a safety officer at the regional office or district office.

SOR/89-479.

# Annual Report

- 15.10 (1) Every employer shall, not later than March 1 in each year, submit to the Minister a written report setting out the number of accidents, occupational diseases and other hazardous occurrences of which the employer is aware affecting any employee in the course of employment during the 12 month period ending on December 31 of the preceding year.
- (2) The report referred to in subsection (1) shall be in the form set out in Schedule II to this Part and shall contain the information required by that form. SOR/89-479.

# Retention of Reports and Records

15.11 Every employer shall keep a copy of

- (a) each report submitted pursuant to section 15.9 or subsection 15.10(1) for a period of 10 years following the submission of the report to the safety officer or the Minister; and
- (b) the record or report referred to in subsection 15.6(1), 15.7(1) or 15.8(1) for a period of 10 years following the hazardous occurrence.

SOR/89-479.

# SCHEDULE I

(section 15.8)

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SCHEDULE II/ANNEXE II

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Guide to the completion of the Employer's Annual Hazardous Occurrence Report

#### General Notes

- This report must be submitted not later than March 1 of each year for the 12 month pariod ending December 31 of the preceding year even if no hazardous occurrence has occurred.
- A copy of this report must be kept by the employer for ten (10) years following its submission.

#### Completing the Report

- 1. Please type or print all your information
- If your employer name or Canadian head office address set out on this form is incorrect please correct.
- R your report covers any subsidiaries. Not them and their location or a separate gielps of paper attached to the report.
- 4 Explanation of the column headings

#### (a) Address of Work Place

Enter the address of each of your work places

If you have more than five work places in any one province and proup less than 15 amproyees at each work place, you may group these work braces together under a single address in this bolumn. Each address must then be followed by the total number of wore paces in the group in t

Exemple If you have 10 work places in a province with less than 15 persons in each work place.

Employer Name 123 Name of Street City Province (10) Postal Code

#### (b) Number of Disabling injuries

Enter the total number of disabling injuries that have occurred in each work place (or group of work places) during the year. If there were none enter C.

"disabling injury" means an employment injury or an ipational disease that

(a) prevents an employee from reporting for work or from effectively performing all the duties connected with the employee's regular work on any day subsequent to the day on which the injury or disease occurred whether or not that subsequent day is a working day for that employee.

(b) results in the loss by an employee of a body member or part thereof or in the complete loss of the usefulness of a body member or part thereof or

(c) results in the permanent impairment of a body function of an employee

## (c) Number of Deaths

Enter the total number of deaths resulting from hazardous occurred in each work place for group of work places (during the year 8 there were none enter 0.

(d) Number of Minor Injuries Enter the total number of minor injuries that heve oppured in sech work place (or group of work places) during the year. If there were none, enter 0.

"minor injury" means an amployment injury or an occupational disease for which medical treatment is provided and excludes a disease pripary.

#### (e) Number of Other Hazardous Oce

Enter the sotal number of other hazardous occurrences that have occurred in each work place (or group of work places) during the year if there were none, enter 0

#### (f) Yosai Number of Employees

Enter the total number of employees including office and casual employees you have at each work place (or group of work places). In the case of casual or per-time employees astimate the equivalent number of full-sime employees.

e.g. 100 employees employed full-time equals 100 and 10 years employed half-time equals 5. Total for peniod 105

#### (g) Total Number of Office Employees

Enter the total number of employees who are clearfied as fine employees (clerks stanographers, accountains sec ) in each ark place (or group of work places). If there are none, enter 0

#### (h) Total Number of Hours Worked

Enter the approximate total number of hours worked including any overtime at each work place (or group of work places)

Comment rempilt le rapport annuel de l'employeur soncernant les affuetions semportent des risques

#### Généralités

8 faut présenter de rapport, même si audune atuation comportant des risques ne s'est produite, au plus tard le 1er mars de chaque année pour la Béridde de 12 mois as terminant le 31 décembre précédent

2 Un exemplaire du rapport doit être conservé par l'employeur pendar-les 10 ans aurvant la date de la présentation.

#### nment remplir le repport

- Veuillez inscrire tous les renseignements à la machine ou en
- Si le nom de l'employeur du l'adresse de son siège social au Canada différent de ce qui paraît sur ce formulaire, veuillez les corriger
- Si votre rapport vise des filiales, veuillez les énumérer en ayant soin d'indiquer l'endroit ou élles se trouvent, sur un feuillet séparé que vous jointez au rapport
- 4 Explication des rubriques

#### (a) Adresse du lleu de travail

#### macrivez i adresse de chacun des lieux de travail visés

Si yous complez plus de cinq lieux de travail dans la même province et moins de 15 employés à chacun d'eux vous pouvez grouper os lieux de travail aous une seule adresse. Prácisez ensurie le nombre de lieux de travail visés.

Exemple. Si vous comptez 10 lieux de travail dans une pro et moins de 15 employés à chaque lieu.

Nom de l'employeur 123 nom de la rue Ville Province (10) Code postal

hiscrivez le nombre strai de biessure invalidantes qui as aont oduites à chaque lieu de traveil (ou groupe de lieux de traveil) au ours de l'année. Si audune blessure invalidante ne s'est produite activist ().

-blessure invalidante- Blessure au travail ou maladie

a) empêche l'amployé de se préemer au travair ou de la consister afficacement de tautes les fonctions liées à son travai-labriuel le ou les jours auvrant delur du li e subri le biesaure ou le naliadie qu'il s'égisse ou non de jours ouvrables pour lui;

b) entraîne chez l'employé la porte d'un membre ou d'une penie d'un membre, ou le porte totale de l'usage d'un membre ou d'une partre d'un membra.

c) entraîne ohez l'employé une ahèration permanente d'une fonction de l'organisme

#### (c) Nambre de décès

Inservez le nombre total de décès attribuables aux situations comportant des raques qui se sent produits à chaque lieu de travail (ou proupe de lieux de travail!) au cours de l'année. Si aucun décès ne s'est produit, inscrivez 0.

#### (d) Hombre de blessures légères

bractivax le nombre total de blessures légères qui se sont produites à chaque leu de traveil lou groups de leux de traveil au sourri de l'année de ausure blessure légère ne s'est produite, lescrivax 0.

«blossure légère» Toute blossure au traveil du maiacle professionnelle autre qu'une blossure invalidante, qui fait l'objet d'un tratement maiacat

#### (a) Numbro d'autres situations comportant des risques

brechvez le nombre total d'autres estudione comportant des risques qui se sont produites à chaque lieu de traveil (ou groupe de lieux de traveil. Si aucune s'étudion de ce genre ne s'est produite intacries C (f) Nombres latest d'employée

Interines le nembre total d'employée, y compre les employés de bureau et les employée codesionnés, que rous controlte à chaque employée codesionnée, du la tempe partie, interiner le nombre l'employée codesionnée, du la tempe partie, interiner le nombre l'element éculvaisent d'amployée à plans lemps Aris, 100 employée à passir tempe pour 10 à mi-dempe forts ut notes de 100.

#### (g) Hombre total d'omployée de bures

Processed in numbre total d'employés classés comme employés de burseu (comme, esence comptables, etc.) à chaque leu de travei, feu groupe de leuxs de traveil. \$1/ n.y. a aucun employé de burseu traceivez 0.

#### (h) Total des houres travalliées

Practivez le total approximaté des heures travallées par tous les employés y compris les heures supplémentaires, à chaque lieu de travail (ou groupe de lieux de travail

# PART XVI FIRST AID

# Interpretation

# 16.1 In this Part,

- "first aid attendant" means a holder of a basic first aid certificate or a standard first aid certificate;
- "first aid station" means a place, other than a first aid room, at which first aid supplies or equipment are stored;
- "health unit" means a consultation and treatment facility that is in the charge of a person who is registered as a registered nurse under the laws of any province;
- "isolated work place" means a work place that is more than two hours travel time from a hospital or a medical facility under normal travel conditions using the fastest available means of transportation;
- "medical facility" means a medical clinic or the office of a physician;
- "standard first aid certificate" means the certificate issued by an approved organization for successful completion of a two day first aid course.

#### General

- 16.2 (1) Every employer shall establish written instructions that provide for the prompt rendering of first aid to an employee for an injury, an occupational disease or an illness.
- (2) A copy of the instructions referred to in subsection (1) shall be kept by the employer readily available for examination by employees.

## First Aid Attendants

- 16.3 (1) Subject to subsection (3), at least one employee shall be trained and capable of providing artificial resuscitation, controlling a hemorrhage and rendering such other life-saving first aid as may be indicated by the nature of the work being done
  - (a) at a work place at which at least four and not more than 14 employees are working at any time; and
  - (b) at an isolated work place at which fewer than four employees are working at any time.
- (2) At a work place at which 15 or more employees are working at any time, at least one of the employees shall be a first aid attendant.
- (3) At a work place at which an employee is working on live high voltage electrical equipment,
  - (a) a first aid attendant shall be readily available; or
  - (b) at least one of the employees shall have the training necessary to provide resuscitation
    - (i) by mouth to mouth resuscitation, cardio-pulmonary resuscitation or other direct method, and
    - (ii) by the Holger-Nielsen Method or the Sylvester Method.

- 16.4 (1) A first aid attendant referred to in section 16.3 or paragraph 16.10(1)(a) shall
  - (a) be assigned to a first aid station or first aid room;
  - (b) be readily available and accessible to employees during working hours; and
  - (c) render first aid to employees that are injured or ill at the work place.
  - (2) The first aid attendant referred to in subsection (1)
  - (a) shall work in close proximity to the first aid station or first aid room to which he is assigned; and
  - (b) shall not be assigned duties that will interfere with the prompt and adequate rendering of first aid.

# First Aid Stations

- 16.5 (1) At least one first aid station shall be provided for every work place.
- (2) Every first aid station shall be
- (a) located at or near the work place;
- (b) available and accessible during all working hours;
- (c) inspected regularly and its contents maintained in a clean, dry and serviceable condition; and
- (d) clearly identified by a conspicuous sign.
- (3) Subsection (1) does not apply where a first aid room, health unit or medical facility that meets the requirements of subsection (2) is provided by the employer.

# Posting of Information

- 16.6 (1) Subject to subsection (2), the employer shall post and keep posted in a conspicuous place accessible to every employee in each work place
  - (a) information regarding first aid to be rendered for any injury, occupational disease or illness;
  - (b) information regarding the location of first aid stations and first aid rooms;
  - (c) at every first aid station and first aid room, a list of first aid attendants, the expiry date of their certificates and information regarding the places where they may be located; and
  - (d) near the telephones, an up-to-date list of telephone numbers for use in emergencies.
- (2) At an isolated work place or in a motor vehicle, the information referred to in subsection (1) shall be provided and retained with the first aid kit.

#### First Aid Supplies and Equipment

- 16.7 (1) For each work place at which the number of employees working at any time s the number set out in column I of an item of Schedule I to this Part, a first aid kit hat is of the type set out in column II of that item shall be provided.
- (2) For the purposes of subsection (1), a first aid kit of a type set out at the head of olumn II, III, IV or V of Schedule II to the Part shall contain

- (a) the first aid supplies and equipment set out in column I of Division I of that Schedule in the applicable number set out opposite those supplies and equipment in column II, III, IV or V; and
- (b) where the first aid kit is for use in an isolated work place, the first aid supplies and equipment set out in column I of Divisions 1 and 2 of that Schedule in the applicable number set out opposite those supplies and equipment in column II, III, IV or V.
- 16.8 (1) Subject to subsection (2), where a hazard for skin or eye injury from a hazardous substance exists in the work place, shower facilities to wash the skin and eye wash facilities to irrigate the eyes shall be provided for immediate use by employees.
- (2) Where it is not practicable to comply with subsection (1), portable equipment that may be used in place of the facilities referred to in subsection (1) shall be provided.

#### First Aid Rooms

- 16.9 (1) A first aid room shall be provided where 200 or more employees are working at any time in a work place.
  - (2) Subsection (1) does not apply
  - (a) where a health unit, medical facility or hospital at which medical treatment is provided without charge to employees is readily accessible; or
  - (b) where the number of employees working at any time does not exceed 400 and more than 70 per cent of those employees are normally employed in work that is relatively free from hazards to safety and health.
  - 16.10 (1) Every first aid room provided in accordance with section 16.9 shall be
  - (a) under the supervision of a first aid attendant;
  - (b) located as close as practicable to the work place and within easy access to a toilet room;
  - (c) situated on a minimum floor area of 10 m<sup>2</sup> and constructed to allow for optimum ease of access to a person carrying a patient on a stretcher;
  - (d) maintained in an orderly and sanitary condition; and
  - (e) equipped with
    - (i) a washbasin supplied with cold water and hot water that meets the standards set out in section 9.18 of Part IX,
    - (ii) a storage cupboard and a counter,
    - (iii) a separate cubicle or curtained-off area with a cot or bed equipped with a moisture-protected mattress and two pillows,
    - (iv) a table and two or more chairs,
    - (v) a telephone and an up-to-date list of telephone numbers for use in emergencies.
    - (vi) the first aid supplies and equipment set out in column I of Schedule III to this Part in the applicable quantities set out in column II of that Schedule, and
    - (vii) for use at the scene of an accident, a Type A first aid kit and a flashlight that is appropriate for the environment of the work place.

- (2) In every first aid room referred to in subsection (1),
- (a) the temperature
  - (i) shall be maintained at not less than 21°C, measured 1 m above the floor, when the out of doors temperature is 21°C or less, and
  - (ii) to the extent that is reasonably practicable, where the out of doors temperature in the shade exceeds 24°C, shall not exceed the out of doors temperature; and
- (b) there shall be at least one change of air per hour.

# Transportation

- 16.11 Before assigning employees to a work place, the employer shall provide for that work place
  - (a) an ambulance service or other suitable means of transporting an injured employee to a health unit, medical facility, hospital or to the employee's residence;
  - (b) a first aid attendant to accompany an injured employee and to render first aid in transit if required; and
  - (c) a means of quickly summoning the ambulance service or other means of transportation.

#### Records

- 16.12 (1) Where first aid is rendered in accordance with this Part, the employee who rendered the first aid shall
  - (a) enter in a first aid record the following information:
    - (i) the date and time of the reporting of the injury or illness,
    - (ii) the full name of the injured or ill employee,
    - (iii) the date, time and location of the occurrence of the injury or illness,
    - (iv) a brief description of the injury or illness,
    - (v) a brief description of the first aid rendered, if any, and
    - (vi) a brief description of arrangements made for the treatment or transportation of the injured or ill employee; and
  - (b) sign the first aid record beneath the information entered in accordance with paragraph (a).
  - (2) The information referred to in subsection (1) shall be entered
  - (a) where first aid was rendered to an employee at an isolated work place detached from the main party or on a snowmobile or other small vehicle, in the first aid record stored in the first aid kit at the site of the main party or work site; and
  - (b) in any other case, in the first aid record stored in the first aid kit.
- (3) The employer shall keep a first aid record containing information entered in accordance with subsection (2) for two years after the date of that entry.

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# SCHEDULE I

(Subsection 16.7(1))

# REQUIREMENTS FOR FIRST AID KITS

	Column I	Column II
Item	Number of Employees	Type of First Aid Kit
1.	2 to 5 (subject to item 5)	Α
2.	6 to 19	В
3.	20 or more	C
4.	1 detached from the main party in an isolated work place	D
5.	1 to 3 employees travelling by snowmobile or other small vehicle, other than a	
	truck, van or automobile	D

# **SCHEDULE II**

(Subsection 16.7(2))

			Туре	of Fi	rst Aio	d Kit
			A	В	С	D
	Column I	Column	II	III	IV	V
			Qua	ntities	s per T	ype
Item	Supplies and Equipment		of	First	Aid K	it
	Division I					
1.	Antiseptic — wound solution, 60 ml or					
	antiseptic swabs (10-pack)		1	2	3	1
2.	Applicator — disposable (10-pack) (not					
	needed if antiseptic swabs used)		1	2	2	-
3.	Bag — disposable, waterproof, emesis		1	2	2	_
4.	Bandage — adhesive strips		12	100	100	6
5.						
	needed if ties attached to dressing)		2	6	8	****
6.	Bandage — triangular 100 cm folded and 2					
_	pins		2	4	6	1
7.			1	1	1	1
8.	Dressing — compress, sterile 7.5 cm $\times$ 12					
	cm approx.		2	4	8	_
9.	Dressing — gauze, sterile 7.5 cm × 7.5 cm			0	10	
10	approx.		4	8	12	2
	Forceps — splinter		1	1	1	_
11.	Manual — First Aid, English — current edition		1	1	1	
12			1	1	1	
12.	Manual — First Aid, French — current edition		1	1	1	
13	Pad with shield or tape for eye		1	1	1	1
15.	x aa with silited of tape for eye		1	1		1

			Туре	of Fi	rst Ai	d Kit
			A	_ B	C	D
	Column I	Column	II	III	IV	V
			Oua	intities	per '	Гуре
Item	Supplies and Equipment			First		
14.	Record — First Aid (section 16.12)		1	1	1	1
15.			******	î	1	
16.	Tape — adhesive, surgical 1.2 cm $\times$ 4.6 m					
	(not needed if ties attached to dressings)		1	1	2	_
	Division 2					
	Additional Supplies					
	and Equipment for Isolated Work Places					
17.	Antipruritic lotion 30 ml or swabs (10					
	packs)		1	1	1	_
18.	S III			morana	1	_
19.	Blanket — bed size		_	_	1	
20.	Blanket — emergency, pocket size			_	_	1
21.	Burn jelly or ointment, sterile, 5 ml		1	1	1	_
22.	Hand cleanser or cleansing towelettes, 1 pk.		1	1	1	_
23.	Splint set with padding — assorted sizes		-	1	1	_
24.	Stretcher		_	_	1	

# SCHEDULE III

(Section 16.10)

FIRST AID ROOM SUPPLIES AND EQUIPMENT

	Column I	Column II
Item	Supplies and Equipment	Quantity
1.	Depressor — tongue (25 pack)	4
2.	Alcohol — isopropyl (500 ml)	2
3.	Antiseptic — wound solution (250 ml)	2
4.	Bandage — adhesive strips (100 pack)	4
5.	Bandage with applicator — tubular, finger size	1
6.	Bandage gauze 10 cm $\times$ 4.5 m	12
7.	Bandage — triangular, 100 cm folded and 2 pins	12
8.	Brush — scrub, nail	1
9.	Scissors — 10 cm	1
10.	Stretcher — folding	1
11.	Blanket — bed size	2
12.	Basin — wash	2
13.	Splint set with padding — assorted sizes	1
14.	Bedding — disposable 2 sheets and 2 pillow cases	12
15.	Gloves — disposable (100 pack)	1
16.	Manual — First Aid, English, current edition	1
17.	Manual - First Aid, French, current edition	1
18.	Dressing — burn 10 cm $\times$ 10 cm or burn jelly or ointment, 3 gm	12

# FIRST AID ROOM SUPPLIES AND EQUIPMENT

Item	Column I Supplies and Equipment	Column II Quantity
19.	Dressing — compress with ties, sterile, 7.5 cm × 7.5 cm	24
20.	Dressing — field, sterile	6
21.	Dressing — gauze squares, sterile, 5 cm × 5 cm (2 pack)	100
22.	Forceps — splinter	. 2
23.	Tray — instrument	1
24.	Applicator, disposable (100 pack)	8
25.	Waste receptacle — covered	1
26.	Record — First Aid	1
27.	Tape — adhesive, surgical, 2.5 cm × 4.6 m	1
28.	Bag — hot water or hot pack	1
29.	Bag — ice or cold pack	1
30.	Soap — liquid, with dispenser	1
31.	Towels, package or roll of disposable, with dispenser	1
32.	Bottle with solution — eye irrigation 200 ml	4
33.	Pad with shield or tape for eye, cotton	4
34.	Cups, box of disposable, with dispenser	1

#### PART XVII

# SAFE OCCUPANCY OF THE WORK PLACE

# Interpretation

17.1 In this Part, "emergency evacuation plan" means a written plan for use in an emergency, prepared in accordance with section 17.4.

## Application

17.2 This Part does not apply in respect of employees employed in the underground workings of mines.

# Fire Protection Equipment

- 17.3 (1) Fire protection equipment shall be installed, inspected and maintained in every building in which there is a work place in accordance with the standards set out in Parts 6 and 7 of the National Fire Code.
- (2) For the purposes of interpreting the standards referred to in subsection (1), "acceptable" means "appropriate".
- (3) All fire protection equipment shall be maintained and repaired by a qualified person.

# Emergency Evacuation Plan

- 17.4 (1) Where more than 50 employees are working in a building at any time, the employer or employers of those employees shall, after consultation with
  - (a) the safety and health committee or the safety and health representative of the employees, if either exists, and
  - (b) the employers of any persons working in the building to whom the Act does not apply,

# prepare an emergency evacuation plan.

- (2) An emergency evacuation plan referred to in subsection (1) shall contain
- (a) a plan of the building, showing
  - (i) the name, if any, and the address of the building,
  - (ii) the name and address of the owner of the building,
  - (iii) the names and locations of the tenants of the building,
  - (iv) the date of preparation of the plan,
  - (v) the scale of the plan,
  - (vi) the location of the building in relation to nearby streets and in relation to all buildings and other structures located within 30 m of the building,
  - (vii) the maximum number of persons normally occupying the building at any time.
  - (viii) a horizontal projection of the building, showing thereon its principal dimensions, and
  - (ix) the number of floors above and below ground level;
- (b) a plan of each floor of the building, showing
  - (i) the name, if any, and the address of the building,
  - (ii) the date of preparation of the plan,
  - (iii) the scale of the plan,
  - (iv) a horizontal projection of the floor, showing thereon its principal dimensions,
  - (v) the number of the floor to which the plan applies,
  - (vi) the maximum number of persons normally occupying the floor at any time,
  - (vii) the location of all fire escapes, fire exits, stairways, elevating devices, main corridors and other means of exit,
  - (viii) the location of all fire protection equipment, and

- (ix) the location of the main electric power switches for the lighting system, elevating devices, principal heating, ventilation and air-conditioning equipment and other electrical equipment;
- (c) a full description of the evacuation procedures to be followed in evacuating the building, including the time required to complete the evacuation; and
- (d) the names, room numbers and telephone numbers of the chief emergency warden and the deputy chief emergency warden of the building appointed by the employer or employers under section 17.7.
- (3) An emergency evacuation plan referred to in subsection (1) shall be kept up-todate and shall take into account any changes in the building or the nature of its occupancy.
- (4) An employer referred to in subsection (1) shall keep a copy of the up-to-date emergency evacuation plan in the building to which it refers. SOR/94-263.

# **Emergency Procedures**

- 17.5 (1) Every employer shall, after consultation with the safety and health committee or the safety and health representative of the employees, if either exists, and with the employers of any persons working in the building to whom the Act does not apply, prepare emergency procedures
  - (a) to be implemented if any person commits or threatens to commit an act that is likely to be hazardous to the safety and health of the employer or any of his employees;
  - (b) where there is a possibility of an accumulation, spill or leak of a hazardous substance in a work place controlled by him, to be implemented in the event of such an accumulation, spill or leak;
  - (c) where more than 50 employees are working in a building at any time, to be implemented where evacuation is not an appropriate means of ensuring the safety and health of employees; and
  - (d) to be implemented in the event of a failure of the lighting system.
  - (2) The emergency procedures referred to in subsection (1) shall contain
  - (a) an emergency evacuation plan, where applicable;
  - (b) a full description of the procedures to be followed;
  - (c) the location of the emergency equipment provided by the employer; and
  - (d) a plan of the building, showing
    - (i) the name, if any, and the address of the building, and
- (ii) the name and address of the owner of the building. SOR/94-263.

## Instructions and Training

17.6 (1) Every employee shall be instructed and trained in

(a) the procedures to be followed by him in the event of an emergency; and

- (b) the location, use and operation of fire protection equipment and emergency equipment provided by the employer.
- (2) Notices shall be posted at appropriate locations at a work place that set out the details of the evacuation procedures referred to in paragraph 17.4(2)(c) and the procedures referred to in paragraph 17.5(2)(b).

# Emergency Wardens

- 17.7 (1) Where an employer or employers have prepared an emergency evacuation plan for a building, the employer or employers shall appoint
  - (a) a chief emergency warden and a deputy chief emergency warden for that building; and
  - (b) an emergency warden and a deputy emergency warden for each floor of the building that is occupied by employees of the employer or employers.
- (2) The chief emergency warden and deputy chief emergency warden appointed for a building shall be employees who are normally employed in the building.
- (3) The emergency warden and deputy emergency warden appointed for a floor in a building shall be employees who are normally employed on that floor.
- 17.8 (1) Every emergency warden and every deputy emergency warden appointed under section 17.7 shall be instructed and trained in
  - (a) his responsibilities under the emergency evacuation plan and the emergency procedures referred to in paragraph 17.5(1)(c); and
  - (b) the use of fire protection equipment.
- (2) A record of all instruction and training provided in accordance with subsection (1) shall be kept by the employer in the work place to which it applies for a period of two years from the date on which the instruction or training is provided. SOR/88-632.

# Inspections

- 17.9 (1) In addition to the inspections carried out under section 17.3, a visual inspection of every building to which subsection 17.4(1) applies shall be carried out by a qualified person at least once every six months and shall include an inspection of all fire escapes, exits, stairways and fire protection equipment in the building in order to ensure that they are in serviceable condition and ready for use at all times.
- (2) A record of each inspection carried out in accordance with subsection (1) shall be dated and signed by the person who made the inspection and kept by the employer in the building to which it applies for a period of two years from the date on which it is signed.

# Meetings of Emergency Wardens and Drills

- 17.10 (1) At least once every year and after any change is made in the emergency evacuation plan or the emergency procedures referred to in paragraph 17.5(1)(c) for a building,
  - (a) all emergency wardens and deputy emergency wardens appointed under section 17.7 shall meet for the purpose of ensuring that they are familiar with the emer-

- gency evacuation plan and the emergency procedures and their responsibilities thereunder; and
- (b) an evacuation or emergency drill shall be conducted for the employees in that building.
- (2) The employer or employers shall keep a record of each meeting and drill referred to in subsection (1) in the building referred to in that subsection for a period of two years from the date of the meeting or the drill.
  - (3) The record referred to in subsection (2) shall contain
  - (a) in respect of each meeting,
    - (i) the date of the meeting,
    - (ii) the names and titles of those present, and
    - (iii) a summary of the matters discussed; and
  - (b) in respect of each drill,
    - (i) the date and time of the drill, and
    - (ii) where applicable, the length of time taken to evacuate the building.
- (4) The employer shall notify the local fire department for the building where an evacuation or emergency drill is to take place at least 24 hours in advance of the date and time of the drill.

  SOR/88-632.

## Fire Hazard Areas

- 17.11 (1) Subject to subsection (2), no person shall, in a fire hazard area,
- (a) use any equipment, machinery or tool of a type that may provide a source of ignition; or
- (b) smoke or use an open flame or other source of ignition.
- (2) Where it is not reasonably practicable to avoid performing work involving the use of any equipment, machinery or tool that may provide a source of ignition in an area that has an atmosphere that contains or is likely to contain explosive concentrations of combustible dust or in an area where combustible dust has accumulated in a sufficient quantity to be a fire hazard, the following shall apply:
  - (a) the atmosphere and surfaces in the area where the work is to be performed and within that portion of the surrounding area that is accessible to sparks or pieces of hot metal produced by the work shall be substantially free of combustible dust;
  - (b) where any equipment, machinery or tool produces combustible dust that may reach the areas referred to in paragraph (a), the equipment, machinery or tool shall be made inoperative prior to and during the time the work is being performed;
  - (c) in so far as is practicable, the area where the work is to be performed shall be enclosed to prevent the escape of sparks or pieces of hot metal produced by the work.
  - (d) all openings in floors and walls through which sparks or pieces of hot metal produced by the work may pass shall be sealed or covered to prevent such passage;

SOR/86-304 S. 17.12

- (e) any combustible materials within the areas referred to in paragraph (a) shall be removed or, if this is not reasonably practicable, shall be covered with a noncombustible protective covering;
- (f) floors and walls of combustible material within the areas referred to in paragraph
  (a) shall be protected from the fire hazard by
  - (i) drenching the surfaces of the floors and walls with water, or
  - (ii) covering the floors and walls with a non-combustible protective covering;
- (g) the work shall be performed under the supervision of a qualified person, who shall remain in the work area while the work is performed and for 30 minutes thereafter; and
- (h) there shall be readily available in the work area at least one hand-held portable fire extinguisher and
  - (i) a water hose at least 25 mm in diameter that is connected to a water supply line, or
  - (ii) a supply of not less than 200 L of water and a bucket.

# SOR/94-263.

- 17.12 Signs shall be posted in conspicuous places at all entrances to a fire hazard area
  - (a) identifying the area as a fire hazard area; and
  - (b) prohibiting the use of an open flame or other source of ignition in the area.

## PART XVIII

[Revoked SOR | 88-44.]

# MINIMUM HOURLY WAGE ORDER, 1986

# Order respecting the minimum hourly wage payable to employees of the age of seventeen years and over

# SOR/86-214

# Short Title

1. This Order may be cited as the Minimum Hourly Wage Order, 1986.

# Minimum Hourly Wage

2. The minimum hourly wage payable to each employee of the age of seventeen years and over established by subsection 35(1) of the Canada Labour Code and last increased by the Minimum Hourly Wage Order, 1980, is increased, effective May 26, 1986, from three dollars and fifty cents per hour or not less than the equivalent of that rate for the time worked by him where the wages of the employee are paid on any basis of time other than hourly to four dollars per hour or not less than the equivalent of that rate for time worked by him where the wages of the employee are paid on any basis of time other than hourly.

# MOTOR VEHICLE OPERATORS HOURS OF WORK REGULATIONS

# Regulations respecting hours of work standards for employees engaged in the transport of goods, passengers and mail by motor vehicle

C.R.C. 1978, c. 990, as am. SOR/88-43; SOR/92-594

# Short Title

1. These Regulations may be cited as the Motor Vehicle Operators Hours of Work Regulations.

# Interpretation

- 2. In these Regulations,
- "Act" means Part III of the Canada Labour Code;
- "bus operator" means a motor vehicle operator who operates a bus;
- "city motor vehicle operator" means a motor vehicle operator who operates exclusively within a 10-mile radius of his home terminal and is not a bus operator and includes any motor vehicle operator who is classified as a city motor vehicle operator in a collective agreement entered into between his employer and a trade union acting on his behalf or who is not classified in any such agreement but is considered to be a city motor vehicle operator according to the prevailing industry practice in the geographical area where he is employed;
- "employer" means a person who operates an industrial establishment described in section 3;
- "highway motor vehicle operator" means a motor vehicle operator who is not a bus operator or a city motor vehicle operator;
- "motor vehicle" means any vehicle that is operated by an employee and is propelled otherwise than by muscular power but does not include any vehicle designed for running on rails;
- "motor vehicle operator" means a person who operates a motor vehicle;
- "standard hours of work", in respect of any class of motor vehicle operator for which hours of work are described in these Regulations, means the hours of work so described;
- "working hours" means all hours from the time that a motor vehicle operator begins his work shift as required by his employer until the time he is relieved of his job responsibilities but does not include any time
  - (a) during a work shift when he is relieved of his job responsibilities by his employer for authorized meals and rest while en route,
  - (b) spent during stops en route due to illness or fatigue,
  - (c) resting en route as one of two operators of a motor vehicle that is fitted with a sleeper berth, or

(d) resting while en route in a motel, hotel or other similar regular place of rest where sleeping accommodation is provided.

# Modification

- 3. The provisions of sections 169 and 171 of the Act are modified to the extent set out in these Regulations for the purpose of the application of Division I of the Act to the following classes of employees:
  - (a) bus operators,
  - (b) city motor vehicle operators, and
  - (c) highway motor vehicle operators

who are employed upon or in connection with the operation of any industrial establishment engaged in

- (d) the transportation of goods or passengers by motor vehicle from any point within a province to any point outside that province, or
- (e) the transportation of mail anywhere in Canada. SOR/92-594.

## General

- 4. (1) Subject to these Regulations and the Commercial Vehicles Drivers Hours of Service Regulations, employees of the classes specified in section 3 may be employed in excess of the standard hours of work, and the total hours that may be worked by any such employees may exceed 48 hours in a week.
- (2) Employees of the classes specified in paragraphs 3(b) and (c) are exempted from the application of subsection 169(2) of the Act. SOR/88-43; SOR/92-594.

# City Motor Vehicle Operators

- 5. (1) Subject to subsection (2) and section 8, the standard hours of work of a city motor vehicle operator may exceed 8 hours in a day and 40 hours in a week but shall not exceed 9 hours in a day and 45 hours in a week, and no employer shall cause or permit a city motor vehicle operator to work longer hours than 9 hours in a day or 45 hours in a week.
- (2) In a week in which a general holiday occurs that, under Division V of the Act, entitles a city motor vehicle operator to a holiday with pay in that week, the standard hours of work of the city motor vehicle operator in that week may exceed 32 hours but shall not exceed 36 hours, but, for the purposes of this subsection, in calculating the time worked by a city motor vehicle operator in any such week, no account shall be taken of any time worked by the operator on the holiday or of any time during which the employee was at the disposal of the employer during the holiday. SOR/92-594.

# Highway Motor Vehicle Operator

6. (1) Subject to this section and section 8, the standard hours of work of a highway motor vehicle operator may exceed 40 hours in a week but shall not exceed 60 hours,

and no employer shall cause or permit a highway motor vehicle operator to work longer hours than 60 hours in a week.

- (2) In a week in which a general holiday occurs that, under Division V of the Act, entitles a highway motor vehicle operator to a holiday with pay in that week, the standard hours of work of the highway motor vehicle operator in that week may exceed 32 hours but shall not exceed 50 hours, but, for the purposes of this subsection, in calculating the time worked by a highway motor vehicle operator in any such week, no account shall be taken of any time worked by the operator on the holiday or of any time during which the employee was at the disposal of the employer during the holiday.
- (3) Subject to subsection (4), the hours of work of a highway motor vehicle operator who does not normally drive on public roads may, pursuant to an authorization made under the Commercial Vehicles Drivers Hours of Service Regulations, exceed 60 hours in a week.
- (4) Where a permit referred to in subsection (3) has been issued in respect of a motor vehicle operator, the hours of work set out in the permit shall be regarded as the standard hours of work for that operator.

  SOR/88-43: SOR/92-594.

# Mixed Employment

- 7. (1) Subject to subsection (2), where an employee is employed in any day or in any week in not less than two of the following classes of employees,
  - (a) a city motor vehicle operator,
  - (b) a highway motor vehicle operator, and
  - (c) an employee whose hours of work are not described in these Regulations and are not calculated according to the Canada Labour Standards Regulations,

his standard hours of work in any such day or week, as the case may be, shall be deemed to be the standard hours of work for the class of employment in which he works the greatest number of hours in that day or week.

- (2) Subject to subsection (3), where an employee works as described in subsection (1), section 174 of the Act does not apply in respect of any time worked by the employee in a day or week while employed as a highway motor vehicle operator.
- (3) Where the total working hours of an employee described in subsection (1) exceeds 60 hours in any week, all hours worked in excess of 60 shall be counted as overtime.

#### SOR/92-594.

- 8. (1) Where during any period of two or more weeks in which an employee is employed, he works in any week in not less than two of the following classes of employment.
  - (a) a city motor vehicle operator,
  - (b) a highway motor vehicle operator, and
  - (c) an employee whose hours of work are not described in these Regulations, but are calculated according to the Canada Labour Standards Regulations,

his standard hours of work in that week shall be deemed to be the standard of hours of work for the class of employment in which he works the greatest number of hours in that week.

- (2) Where an employee is employed in any week during a period described in subsection (1) in not less than two of the classes of employment described therein and he works the greatest number of hours in that week in a class of employment described in paragraph (a) or (b) thereof,
  - (a) his standard hours of work as determined according to subsection 7(1), and
  - (b) his standard and maximum hours of work

in the period shall be reduced by 40 for every week in which he so works.

- (3) Subject to subsection (4), where an employee works as described in subsection (1), section 174 of the Act does not apply in respect of any time worked by the employee in a day or a week while employed as a highway motor vehicle operator.
- (4) Where the total working hours of an employee described in subsection (1) exceeds 60 hours in any week, all hours worked in excess of 60 shall be counted as overtime.
- (5) Where an employee described in subsection (1) works the greatest number of hours in a week as an employee referred to in paragraph (c) thereof, his standard and maximum hours of work while working as described in paragraphs (a) and (c) thereof shall be counted for the purpose of the *Canada Labour Standards Regulations* but no account shall be taken of any hours worked as an employee described in paragraph (b) thereof for that purpose.

  SOR/92-594.

# **Bus Operators**

9. For the purpose of the calculation of hours worked by a bus operator, account shall be taken of all hours from the time that the work shift of the bus operator begins until the time it ends but no account shall be taken of any time when the bus is in a garage or parked and the operator is not required by his employer to remain with the bus.

# Weekly Rest

- 10. Where the nature of the work in an industrial establishment necessitates irregular distribution of the hours of work of motor vehicle operators with the result that the operators
  - (a) have no regularly scheduled daily or weekly hours, or
  - (b) have regularly scheduled hours but the number of hours differs from time to time.

hours of work may be scheduled and actually worked by those operators without regard to section 31 of the Act.

# SAFETY AND HEALTH COMMITTEES AND REPRESENTATIVES REGULATIONS

# Regulations respecting safety and health committees and safety and health representatives

SOR/86-305, as am. SOR/89-480

#### Short Title

1. These Regulations may be cited as the Safety and Health Committees and Representatives Regulations.

#### PART I

#### SAFETY AND HEALTH COMMITTEES

# Interpretation

2. In this Part,

"Act" means Part II of the Canada Labour Code.

# Selection of Members

- 3. The employer shall select the member or members of a safety and health committee to represent him from among persons who exercise managerial functions.
- **4.** Where any employees at a work place are not represented by a trade union, those employees shall select, by majority vote, the member or members of the safety and health committee to represent them.

#### Chairmen

- 5. (1) A safety and health committee shall have two chairmen selected from among the members of the committee, one being selected by the representatives of the employees and the other by the representatives of the employer.
- (2) The chairmen referred to in subsection (1) shall act alternately for such period of time as the safety and health committee specifies in its rules of procedure.

# Reselection of Members

6. A person may be selected as a member of a safety and health committee for more than one term.

# Vacancy of Office

7. Where a member of a safety and health committee resigns or ceases to be a member for any other reason, the vacancy shall be filled within 30 days after the next regular meeting of the committee.

## Quorum

8. The quorum of a safety and health committee shall consist of the majority of the members of the committee, of which at least half are representatives of the employees and at least one is a representative of the employer.

#### Minutes

- 9. (1) The minutes of each safety and health committee meeting shall be signed by the two chairmen referred to in subsection 5(1).
- (2) The chairman selected by the representatives of the employer shall provide, as soon as possible after each safety and health committee meeting, a copy of the minutes referred to in subsection (1) to the employer and to each member of the safety and health committee.
- (3) The employer shall, as soon as possible after receiving a copy of the minutes referred to in subsection (2), post a copy of the minutes in the conspicuous place or places in which the employer has posted the information referred to in subsection 135(5) of the Act and keep the copy posted there for one month.
- (4) A copy of the minutes referred to in subsection (1) shall be kept by the employer at the work place to which it applies or at the head office of the employer for a period of two years from the day on which the safety and health committee meeting is held in such a manner that it is readily available for examination by a safety officer. SOR/89-480.

# Annual Report

- 10. The chairman selected by the representatives of the employer shall
- (a) not later than March 1 in each year, submit a report of the safety and health committee's activities during the 12 month period ending on December 31 of the preceding year, signed by both chairmen referred to in subsection 5(1), in the form set out in the schedule and containing the information required by that form, where the safety and health committee is established
  - (i) in respect of employees to whom the On Board Trains Occupational Safety and Health Regulations apply, to the regional safety officer of the Department of Transport (Railway Safety), Ottawa, Ontario, K1A 0N5,
  - (ii) in respect of employees to whom the Marine Occupational Safety and Health Regulations apply, to the regional safety officer at the regional office of the Department of Transport (Marine) for the administrative region of that Department in which the employees are based,
  - (iii) in respect of employees to whom the Aviation Occupational Safety and Health Regulations apply, to the regional safety officer at the regional office of the Department of Transport (Aviation) for the administrative region of that Department in which the employees are based,
  - (iv) in respect of employees to whom the Oil and Gas Occupational Safety and Health Regulations apply, to the regional safety officer at the regional office of the Canada Oil and Gas Lands Administration, formed under the Department of Energy, Mines and Resources and the Department of Indian

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Affairs and Northern Development, for the administrative region of that Administration in which the work place of those employees is situated, and

- (v) in respect of employees to whom the Canada Occupational Safety and Health Regulations apply, to the regional safety officer at the regional office of the Department of Labour for the administrative region of that Department in which the work place of those employees is situated; and
- (b) as soon as possible after submitting the report referred to in paragraph (a), post a copy of the report in the conspicuous place or places in which the employer has posted the information referred to in subsection 135(5) of the Act and keep the copy posted there for two months.

SOR/89-480.

#### PART II

#### SAFETY AND HEALTH REPRESENTATIVES

# Selection of Representatives

11. Where none of the employees at a work place are represented by a trade union, those employees shall select, by majority vote, the safety and health representative for that work place.

# Term of Office

12. The term of office of a safety and health representative shall be not more than two years.

# Reselection of Representatives

13. A person may be selected as a safety and health representative for more than one term.

# Vacancy of Office

14. Where a safety and health representative resigns or ceases to be a representative for any other reason, the vacancy shall be filled within 30 days after he resigns or ceases to be the representative.

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Canada

# CANADA PENSION PLAN

An Act to establish a comprehensive program of old age pensions and supplementary benefits in Canada payable to and in respect of contributors

R.S.C. 1985, c. C-8, as am. R.S. 1985, c. 6 (1st Supp.); c. 41 (1st Supp.), s. 12; c. 5 (2nd Supp.), ss. 1, 2; c. 13 (2nd Supp.), s. 10; c. 27 (2nd Supp.), s. 7; c. 30 (2nd Supp.), ss. 1 to 60; c. 18 (3rd Supp.), ss. 29 to 32; c. 38 (3rd Supp.), ss. 1, 2; c. 1 (4th Supp.), ss. 5, 44; c. 46 (4th Supp.), s. 1; c. 51 (4th Supp.), s. 9; 1990, c. 8, ss. 45, 46, 78(2); 1991, c. 14; c. 44, ss. 1 to 14, 16 to 28; c. 49, ss. 203 to 215; 1992, c. 1, ss. 23 to 25, 143; c. 2; c. 27, s. 90 (n); c. 48, s. 28; 1993, c. 24, ss. 143–146 and 154; c. 27, s. 212; c. 28, s. 78 (Sched. III, item 9) [not in force at date of publication]; 1994, c. 13, s. 8(1)(a); 1994, c. 21, ss. 123 and 124.

#### SHORT TITLE

1. Short title.—This Act may be cited as the Canada Pension Plan.

#### INTERPRETATION

- 2. (1) Definitions.—In this Act,
- "applicant" means, in Part II,
  - (a) a person or an estate that has applied for a benefit,
  - (b) a person who has applied for a division of unadjusted pensionable earnings under section 55 or paragraph 55.1(1)(b) or (c), or
  - (c) a person in respect of whom a division of unadjusted pensionable earnings has been approved under paragraph 55.1(1)(a);
- "average monthly pensionable earnings" of a person means an amount calculated in accordance with section 47 or 48;
- "balance-due day" of a person for a year means
  - (a) where the person died after October in the year and before May in the immediately following year, the day that is 6 months after the day of death, and
  - (b) in any other case, April 30 in the immediately following year;
- "basic exemption" of a person for a year means an amount calculated in accordance with section 19;
- "beneficiary" means a person, estate or other body to whom a benefit has become payable.
- "benefit" means a benefit payable under this Act and includes a pension;
- "business" includes a profession, calling, trade, manufacture or undertaking of any kind whatever, and includes an adventure or concern in the nature of trade but does not include an office or employment;

- "Consumer Price Index" means the Consumer Price Index for Canada, as published by Statistics Canada under the authority of the Statistics Act;
- "contribution" means a contribution under this Act;
- "contribution rate", in respect of an employee, an employer and a self-employed person for a year, means the contribution rate for that employee, employer and self-employed person for the year determined in accordance with or pursuant to this Act;
- "contributor" means a person who has made an employee's contribution or a contribution in respect of his self-employed earnings, and includes a person the amount of whose earnings on which a contribution has been made for a year under this Act calculated as provided in subparagraph 53(b)(i) exceeds zero and a person to whom unadjusted pensionable earnings have been attributed under section 55, 55.1 or 55.2;
- "contributory period" of a contributor has, subject to paragraph 44(2)(b) and subsection 56(5), the meaning assigned by section 49;
- "contributory salary and wages" of a person for a year means an amount calculated in accordance with section 12;
- "contributory self-employed earnings" of a person for a year means an amount calculated in accordance with section 13;
- "deduct" includes withhold;
- "disabled" has the meaning assigned by section 42;
- "employee" includes an officer;
- "employer" means a person liable to pay salary, wages or other remuneration for services performed in employment, and in relation to an officer includes the person from whom the officer receives his remuneration;
- "employment" means the performance of services under an express or implied contract of service or apprenticeship, and includes the tenure of an office;
- "excepted employment" means employment specified in subsection 6(2);
- "maximum contributory earnings" of a person for a year has the meaning assigned by section 16;
- "maximum pensionable earnings" of a person for a year has the meaning assigned by section 17;
- "office" means the position of an individual entitling him to a fixed or ascertainable stipend or remuneration and includes a judicial office, the office of a minister of the Crown, the office of a lieutenant governor, the office of a member of the Senate or House of Commons, a member of a legislative assembly or a member of a legislative or executive council and any other office the incumbent of which is elected by popular vote or is elected or appointed in a representative capacity, and also includes the position of a corporation director, and "officer" means a person holding such an office;
- "pension" means a pension payable under this Act;
- "Pension Appeals Board" means the Pension Appeals Board established under section 83:
- "Pension Index" has the meaning assigned by section 43;
- "pensionable employment" means employment specified in subsection 6(1);
- "prescribed" means

- (a) in the case of a form or the information to be given on a form, authorized by the Minister having the control and direction of the administration of the Part of this Act to which the context extends, and
- (b) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;
- "Record of Earnings" means the Record of Earnings established under section 95;
- "representative" means, in respect of any person, a guardian, curator, committee, executor, administrator or other legal representative of that person;
- "Review Tribunal" means a Review Tribunal established under section 82;
- "salary and wages on which a contribution has been made" for a year means an amount calculated in accordance with section 15;
- "self-employed earnings" of a person for a year means an amount calculated in accordance with section 14;
- "Social Insurance Number" means a Social Insurance Number assigned to an individual under the authority of any Act of Parliament, and "Social Insurance Number Card" means a Social Insurance Number Card issued to an individual under that authority;
- "spouse", in relation to a contributor, means,
  - (a) except in or in relation to section 55,
    - (i) if there is no reason described in subparagraph (ii), a person who is married to the contributor at the relevant time, or
    - (ii) a person of the opposite sex who is cohabiting with the contributor in a conjugal relationship at the relevant time, having so cohabited with the contributor for a continuous period of at least one year, and
  - (b) in or in relation to section 55, a person who is married to the contributor at the relevant time,
- and, in the case of a contributor's death, the "relevant time", for greater certainty, means the time of the contributor's death:
- "total pensionable earnings" of a contributor means an amount calculated in accordance with section 50:
- "total pensionable earnings of a contributor attributable to contributions made under this Act" means an amount calculated in accordance with section 78:
- "unadjusted pensionable earnings" of a contributor for a year means an amount calculated in accordance with section 53;
- "year" means a calendar year;
- "Year's Basic Exemption" has the meaning assigned by section 20;
- "Year's Maximum Pensionable Earnings" has the meaning assigned by section 18.
- (2) When specified age deemed to be reached.—For the purposes of any provision of this Act in which reference is made to the reaching by a person of a specified age, other than reference in paragraph 44(3)(a), section 70 and paragraph 72(c), the person shall be deemed to have reached the specified age at the beginning of the month following the month in which the person actually reached that age, and in computing
  - (a) any period of months ending with the time when he reached a specified age, the month in which he actually reached that age shall be included; and

(b) any period of months commencing with the time when he reached a specified age, the month in which he actually reached that age shall not be included.

R.S. 1985, c. 30 (2nd Supp.), s. 1; c. 1 (4th Supp.), s. 45; 1991, c. 44, s. 1; c. 49, s. 203.

#### APPLICATION AND OPERATION OF ACT

# 3. (1) Definitions.—In this Act,

"province providing a comprehensive pension plan" means a province prescribed by a regulation made on the recommendation of the Minister of National Health and Welfare for the purposes of this Act as a province

- (a) the government of which has, on or before May 3, 1965, signified the intention of that province to provide for the establishment and operation in that province, in lieu of the operation therein of this Act, of a plan of old age pensions and supplementary benefits providing for the making of contributions thereunder commencing with the year 1966 and providing for the payment of benefits thereunder comparable to those provided by this Act, or
- (b) the government of which has, at any time after May 3, 1965, given notice in writing to the Minister of National Health and Welfare of the intention of that province to provide
  - (i) for the establishment and operation in that province, in lieu of the operation therein of this Act, of a plan of old age pensions and supplementary benefits providing for the making of contributions thereunder commencing with the third year following the year in which the notice was given and providing for the payment of benefits thereunder comparable to those then provided by this Act or by any provincial pension plan other than that plan, and
  - (ii) for the assumption under that plan of all obligations and liabilities accrued or accruing to the first day of that third year with respect to the payment of benefits under this Act attributable to contributions made under this Act in respect of employment in that province or in respect of self-employed earnings of persons resident in that province;

"provincial pension plan" means a plan of old age pensions and supplementary benefits for the establishment and operation of which provision has been made as described in paragraph (a) or (b) of the definition "province providing a comprehensive pension plan" under a law of a province providing a comprehensive pension plan.

(2) Prescription of province after notice given.—Notwithstanding anything in subsection (1), where, not later than twelve months before the first day of the third year following the year in which notice in writing as described in paragraph (b) of the definition "province providing a comprehensive pension plan" in subsection (1) was given to the Minister of National Health and Welfare by the government of a province, the legislature of the province has provided by law for the establishment and operation in that province of a plan of old age pensions and supplementary benefits as described in that paragraph and for the assumption under that plan of all obligations and liabilities accrued or accruing as described in that paragraph, the Governor in Council shall, by regulation made on the recommendation of the Minister of National Health and Welfare for the purposes of this Act, prescribe that province as a province described in that paragraph.

- (3) Effective date of prescription.—Any regulation made pursuant to subsection (2) becomes effective on the first day of the third year following the year in which the notice referred to in that subsection was given to the Minister of National Health and Welfare.
- 4. (1) Application in respect of province providing comprehensive pension plan.— Notwithstanding anything in this Act, except as provided in subsection (2),
  - (a) the provisions of this Act with respect to the making of contributions by employees and employers in respect of pensionable employment and the provisions of Part III with respect to employees in pensionable employment do not apply in relation to employment in a province providing a comprehensive pension plan; and
  - (b) the provisions of this Act with respect to the making of contributions by persons for any year in respect of self-employed earnings do not apply in relation to persons who on the last day of that year were resident in a province providing a comprehensive pension plan.
  - (2) Exception.—Subject to subsection (3), all of the provisions of this Act apply to
  - (a) employment by Her Majesty in right of Canada or by an agent of Her Majesty in right of Canada in a province providing a comprehensive pension plan, and
  - (b) any employment in a province providing a comprehensive pension plan if and to the extent that the establishment and operation of the plan referred to in paragraph (a) or (b) of the definition "province providing a comprehensive pension plan" in subsection 3(1), as the case may be, in relation to persons employed in that employment is outside the legislative authority of the legislature of that province,
- as though that employment were employment in a province other than a province providing a comprehensive pension plan.
- (3) Agreement with government of province providing comprehensive pension plan.—The Minister of National Health and Welfare, with the approval of the Governor in Council, may on behalf of the Government of Canada, enter into an agreement with the government of a province providing a comprehensive pension plan whereby, in accordance with such terms and conditions as may be set out in the agreement, any persons employed in employment described in subsection (2), and any employers of any persons employed in such employment, with respect to any persons so employed, shall be subject to the provisions of the provincial pension plan of that province in all respects as though the establishment and operation of that plan in relation to any persons so employed were within the legislative authority of the legislature of that province, and with respect to any period while the agreement continues in force, the agreement has the force of law according to the provisions thereof.
- (4) Province in which person deemed employed.—For the purposes of this Act, a person shall be deemed to be employed in the province in which the establishment of his employer to which he reports for work is situated, and where the employee is not required to report for work at any establishment of his employer, he shall be deemed to be employed in the province in which the establishment of his employer from which his remuneration is paid is situated.
  - (5) Reference to last day of year.—A reference in paragraph (1)(b) to the last day

of a year shall, in the case of a person who resided in Canada at any time in that year but ceased to reside in Canada before the last day thereof, be deemed to be a reference to the last day in that year on which he resided in Canada.

#### PART I

#### CONTRIBUTIONS

5. Definition of "Minister".—In this Part, "Minister" means the Minister of National Revenue.

#### DIVISION A

## CONTRIBUTION PAYABLE

# Pensionable Employment

- 6. (1) Pensionable employment.—Pensionable employment is
- (a) employment in Canada that is not excepted employment;
- (b) employment in Canada under Her Majesty in right of Canada that is not excepted employment; or
- (c) employment included in pensionable employment by a regulation made under section 7.
- (2) Excepted employment.—Excepted employment is
- (a) employment in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging or lumbering by an employer who either pays the employee less than two hundred and fifty dollars in cash remuneration in a year or employs the employee, on terms providing for payment of cash remuneration, for a period of less than twenty-five working days in a year;
- (b) employment of a casual nature otherwise than for the purpose of the employer's trade or business;
- (c) employment as a teacher on exchange from a country other than Canada;
- (d) employment of a person by his spouse, unless the remuneration paid to the person may be deducted under the *Income Tax Act* in computing the income of the spouse;
- (e) employment of a member of a religious order who has taken a vow of perpetual poverty and whose remuneration is paid either directly or by the member to the order:
- (f) employment for which no cash remuneration is paid where the person employed is the child of, or is maintained by, the employer;
- (g) employment as a member of the Canadian Forces or the Royal Canadian Mounted Police, except as provided by any other Act of Parliament;
- (h) employment in Canada by an employer who employs persons in Canada but under the terms of a reciprocal agreement between the Government of Canada and the government of another country is exempt from liability to make the contribution imposed on an employer by this Act;

- (i) employment by Her Majesty in right of a province or by an agent of Her Majesty in right of a province;
- (j) employment in Canada by the government of a country other than Canada or by an international organization;
- (j.1) employment of an Indian, as defined in the *Indian Act*, in respect of which the earnings are not included in computing income for purposes of the *Income Tax Act*; or
- (k) employment excepted from pensionable employment by a regulation made under section 7.
- R.S. 1985, c. 30 (2nd Supp.), s. 2.
- 7. (1) Regulations respecting employment to be included in pensionable employment.—The Governor in Council may make regulations for including in pensionable employment
  - (a) any employment outside Canada or partly outside Canada, being employment that would be pensionable employment if it were in Canada;
  - (b) the entire employment under one employer of a person who is engaged by the employer partly in pensionable employment and partly in other employment;
  - (c) any employment if it appears to the Governor in Council that the nature of the work performed is similar to the work performed by persons employed in pensionable employment;
  - (d) the performance of services for remuneration if it appears to the Governor in Council that the terms or conditions on which the services are performed and the remuneration is paid are analogous to a contract of service, whether or not they constitute a contract of service;
  - (e) pursuant to an agreement with the government of a province, employment in Canada by Her Majesty in right of the province or by an agent of Her Majesty in right of the province;
  - (f) pursuant to an agreement with the employing government or organization, employment in Canada by the government of a country other than Canada or by an international organization; and
  - (g) any excepted employment other than employment described in paragraph 6(2)(g) or (i).
- (2) Regulations respecting employment to be excepted from pensionable employment.—The Governor in Council may make regulations for excepting from pensionable employment
  - (a) employment if it appears to the Governor in Canada by reason of the laws of any country other than Canada that a duplication of contributions or benefits will result:
  - (b) any employment of a person by an employer resident outside Canada unless arrangements satisfactory to the Minister have been made for the payment of the contributions required by this Act to be made in respect of that employment;
  - (c) the entire employment under one employer of a person who is engaged by the employer partly in pensionable employment and partly in other employment;
  - (d) any employment if it appears to the Governor in Council that the nature of the

- work performed by persons employed in that employment is similar to the nature of the work performed by persons employed in employment that is not pensionable employment;
- (e) any employment if it appears to the Governor in Council that the services are performed and the remuneration is paid in a manner analogous to the earnings of income from the carrying on of a business; and
- (f) any employment in which persons are ordinarily employed to an inconsiderable extent.
- (3) Extent of authority to make regulations.—A regulation made under subsection (1) or (2) may be conditional or unconditional, qualified or unqualified, and may be general or restricted to a specific area, a person or a group or class of persons, and the authority conferred by subsection (1) to make regulations to include in pensionable employment any employment described in that subsection includes authority to make such other regulations to provide for the manner in which the provisions of this Act shall apply with respect thereto, and to adapt the provisions of this Act with respect thereto, as appear to the Governor in Council to be necessary to give effect to the regulations made under that subsection.
- (4) Limitation.—No regulation under this section shall require the payment of an employer's contribution by the government of a country other than Canada or by an international organization unless the regulation is made pursuant to an agreement referred to in paragraph (1)(f).

Contributions by Employees and Employers in Respect of Pensionable Employment

- 8. (1) Amount of employee's contribution.—Every employee who is employed by an employer in pensionable employment shall, by deduction as provided in this Act from the remuneration for the pensionable employment paid to the employee by the employer, make an employee's contribution for the year in which the remuneration is paid to the employee of an amount equal to the product obtained when the contribution rate for employees for the year is multiplied by the lesser of
  - (a) the employee's contributory salary and wages for the year paid by the employer, minus such amount as or on account of the basic exemption for the year as is prescribed, and
  - (b) the employee's maximum contributory earnings for the year, minus such amount, if any, as is determined in prescribed manner to be the employee's salary and wages paid by the employer on which a contribution has been made for the year by the employee under a provincial pension plan.
- (2) Amount of overpayment.—Where the aggregate of all amounts deducted as required from the remuneration of an employee for a year whether by one or more employers on account of the employee's contribution for the year under this Act or under a provincial pension plan exceeds an amount equal to the product obtained when the contribution rate for the employees for the year is multiplied by the lesser of
  - (a) the employee's contributory salary and wages for the year, plus the employee's contributory self-employed earnings for the year in the case of an individual described in section 10, minus the employee's basic exemption for the year, and
  - (b) the employee's maximum contributory earnings for the year,

that proportion of the amount of the excess that the aggregate of all amounts so deducted on account of the employee's contribution for the year under this Act is of the aggregate of all amounts so deducted on account of the employee's contribution for the year under this Act or under a provincial pension plan shall be deemed to be an overpayment made by the employee on account of the employee's contribution for that year under this Act.

R.S. 1985, c. 30 (2nd Supp.), s. 3.

- 9. Amount of employer's contribution.—Every employer shall, in respect of each employee employed by the employer in pensionable employment, make an employer's contribution for the year in which remuneration for the pensionable employment is paid to the employee of an amount equal to the product obtained when the contribution rate for employers for the year is multiplied by the lesser of
  - (a) the contributory salary and wages of the employee for the year paid by the employer, minus such amount as or on account of the employee's basic exemption for the year as is prescribed, and
  - (b) the maximum contributory earnings of the employee for the year, minus such amount, if any, as is determined in prescribed manner to be the salary and wages of the employee on which a contribution has been made for the year by the employer with respect to the employee under a provincial pension plan.
- R.S. 1985, c. 30 (2nd Supp.), s. 3.

# Contributions by Persons in Respect of Self-Employed Earnings

- 10. Amount of contribution in respect of self-employed earnings.—Every individual who is resident in Canada for the purposes of the *Income Tax Act* during a year and who has contributory self-employed earnings for the year shall make a contribution for the year of an amount equal to the product obtained when the contribution rate for self-employed persons for the year is multiplied by the lesser of
  - (a) the individual's contributory self-employed earnings for the year, minus the amount by which the individual's basic exemption for the year exceeds the aggregate of
    - (i) all amounts deducted as prescribed on account of the individual's basic exemption for the year whether by one or more employers pursuant to section 8, and
    - (ii) all amounts deducted as prescribed by or under a provincial pension plan on account of any like exemption for the year whether by one or more employers pursuant to that plan, and
  - (b) the individual's maximum contributory earnings for the year, minus the individual's salary and wages, if any, on which a contribution has been made for the year and such amount, if any, as is determined in prescribed manner to be the individual's salary and wages on which a contribution has been made for the year by the individual under a provincial pension plan.

### R.S. 1985, c. 30 (2nd Supp.), s. 3

11. (1) Election not to contribute in respect of self-employed earnings.—Subject to subsections (2) and (5), section 10 does not apply with respect to any year in respect of any individual who, being a member of a religious sect or a division of a religious sect

certified by the Minister pursuant to subsection (6), elects not to make a contribution with respect to that year.

- (2) Idem.—An election referred to in subsection (1) shall
- (a) be made in such manner and form as may be prescribed;
- (b) commence to have effect, if approved by the Minister, on and from January 1 of the year in which the election is filed with the Minister; and
- (c) cease to have effect on January 1 of the year next following the day on which a revocation of the election made in prescribed manner is received by the Minister.
- (3) Minister to be satisfied.—The Minister shall approve an election referred to in subsection (1) where he is satisfied that
  - (a) the person making the election
    - (i) is a member of a religious sect or a division of a religious sect that has been certified pursuant to subsection (6), and
    - (ii) has been certified as such a member by a spokesman for that sect or division; and
  - (b) the spokesman
    - (i) has been authorized by the sect or division to certify persons as being members of the sect or division, and
    - (ii) has certified that the sect or division maintains tenets, teachings and practices of kinds referred to in subparagraphs (6)(a)(i) and (ii).
- (4) Return of contribution.—Any contribution made by a contributor with respect to a year for which he elects under this section not to make a contribution shall, on application, be returned to him.
- (5) Only one election permitted.—Where an individual who has elected not to make a contribution with respect to any year revokes the election, he may not take an election under this section with respect to any subsequent year.
- (6) Certification of religious sect or division.—The Minister shall certify a religious sect or a division of a religious sect for the purposes of this section where
  - (a) he is satisfied that the religious sect
    - (i) is a religious organization that has established tenets and teachings that oppose the acceptance of benefits from any private or public insurance that provides for payments in the event of death, disability, old age or retirement,
    - (ii) does, as a practice, make provisions for the support of dependent members that are reasonable in view of their general level of living, and
    - (iii) was in existence in Canada on January 1, 1966 and has been maintaining the tenets, teachings and practices referred to in subparagraphs (i) and (ii) since that date; and
  - (b) the religious sect or division thereof has applied to him in prescribed form for certification.

### DIVISION B

#### CALCULATION OF CONTRIBUTIONS

#### Contribution Rate

11.1 (1) Contribution rate — 1966 to 1986.—The contribution rate for the years 1966 to 1986 is:

- (a) for employees, 1.8% of contributory wages and salaries;
- (b) for employers, 1.8% of contributory wages and salaries; and
- (c) for self-employed persons, 3.6% of contributory self-employed earnings.
- (2) Contribution rate 1987 and subsequent years.—The contribution rate for employees, employers and self-employed persons for 1987 and subsequent years is as set out in the schedule to this Act, as extended and amended from time to time pursuant to section 113.1.

R.S. 1985, c. 30 (2nd Supp.), s. 4.

# Contributory Salary and Wages

- 12. (1) Amount of contributory salary and wages.—The amount of the contributory salary and wages of a person for a year is his income for the year from pensionable employment, computed in accordance with the *Income Tax Act*, plus any deductions for the year made in computing that income otherwise than under paragraph 8(1)(c) of that Act, but does not include any such income received by him
  - (a) before he reaches eighteen years of age;
  - (b) during any month that is excluded from that person's contributory period under this Act or under a provincial pension plan by reason of disability, or
  - (c) after he reaches seventy years of age or after a retirement pension becomes payable to him under this Act or under a provincial pension plan.
- (2) **Idem.**—In the case of a person who is a contributor under the *Public Service Superannuation Act*, there shall be included in computing the amount of that person's contributory salary and wages for a year the amount of his salary, as defined in that Act, that is not otherwise included in computing income for the purposes of the *Income Tax Act*.
- (2.1) **Idem.**—In the case of an Indian, as defined in the *Indian Act*, to the extent provided by regulations pursuant to subsection 7(1) and subject to any conditions prescribed by those regulations, there shall be included in computing the amount of that person's contributory salary and wages for a year the amount of his income from employment that would otherwise be excepted pursuant to paragraph 6(2)(j.1).
- (3) Remuneration paid in respect of employment in province.—A reference in this Act to the contributory salary and wages of a person for a year shall, in relation to any remuneration paid to him in respect of pensionable employment in a province providing a comprehensive pension plan, be construed as a reference to his income for the year from that employment as that income is required to be computed under the provincial pension plan of that province.

R.S. 1985, c. 30 (2nd Supp.), s. 5.

### Contributory Self-Employed Earnings

13. (1) Amount of contributory self-employed earnings.—The amount of the contributory self-employed earnings of a person for a year is the amount of his self-employed earnings for the year except that, for a year in which he reaches eighteen or seventy years of age, in which a retirement pension becomes payable to him under this Act or under a provincial pension plan, in which his contributory period ends under this Act or under a provincial pension plan by reason of disability or in which a disability pension ceases

to be payable to him under this Act or under a provincial pension plan, the amount of his contributory self-employed earnings is an amount equal to that proportion of the amount of his self-employed earnings for the year that the number of months in the year

- (a) after
  - (i) he reaches eighteen years of age, or
  - (ii) the disability pension ceases to be payable, or
- (b) before
  - (i) he reaches seventy years of age,
  - (ii) the retirement pension becomes payable, or
  - (iii) the month following the month in which his contributory period ends under this Act or under a provincial pension plan by reason of disability,

### is of twelve.

- (2) Idem.—Subject to subsection (1), the contributory self-employed earnings of a person do not include earnings with respect to any period described in paragraph 12(1)(a), (b) or (c).
- (3) Election to include certain earnings.—Notwithstanding subsection (1), the amount of the contributory self-employed earnings of a person for a year for the purposes of section 10 shall, if he or his representative so elects in prescribed manner within one year from April 30 in the following year, include any amount by which
  - (a) the lesser of
    - (i) his contributory salary and wages for the year, and
    - (ii) his maximum pensionable earnings for the year,

#### exceeds

- (b) the aggregate of
  - (i) his salary and wages on which a contribution has been made for the year and such amount, if any, as is determined in prescribed manner to be his salary and wages on which a contribution has been made for the year by him under a provincial pension plan, and
  - (ii) the lesser of
    - (A) the aggregate of all amounts deducted as prescribed on account of his basic exemption for the year by one or more employers pursuant to section 8 and all amounts deducted as prescribed by or under a provincial pension plan on account of any like exemption for the year by one or more employers pursuant to such a plan, and
    - (B) his basic exemption for the year.
- (4) Self-employed earnings where resident in province.—A reference in this Act to the contributory self-employed earnings of a person for a year shall, in relation to any self-employed earnings of a person who was resident on the last day of the year in a province providing a comprehensive pension plan, be construed as a reference to his self-employed earnings for the year as such earnings are required to be computed under the provincial pension plan of that province.

- 14. Amount of self-employed earnings for a year.—The amount of the self-employed earnings of a person for a year is the aggregate of
  - (a) an amount equal to
    - (i) his income for the year from all businesses, other than a business more than fifty per cent of the gross revenue of which consisted of rent from land or buildings, carried on by him,

#### minus

- (ii) all losses sustained by him in the year in carrying on those businesses, as such income and losses are computed under the *Income Tax Act*, except any such income or losses from the performance of services described in paragraph 7(1)(d) that has been included in pensionable employment by a regulation made under subsection 7(1) or by a regulation made under a provincial pension plan,
- (b) his income for the year from employment described in paragraph 7(2)(e) that has been excepted from pensionable employment by a regulation made under subsection 7(2) or by a regulation made under a provincial pension plan, as that income is computed under the *Income Tax Act*, and
- (c) in the case of an Indian, as defined in the *Indian Act*, to the extent provided by regulations and subject to any conditions prescribed by those regulations, his income for the year from self-employment on a reserve, as defined in the *Indian Act*, that is not otherwise included in computing income for the purposes of the *Income Tax Act*.

## R.S. 1985, c. 30 (2nd Supp.), s. 7.

14.1 Idem.—For the purposes of paragraph 14(a), where a member of a family in a congregation is specified in an election under subsection 143(2) of the *Income Tax Act* for a year, such a part of the total of all amounts allocated to the family under that subsection for the year as may reasonably be regarded as having been derived from business carried on by the congregation shall be deemed to be the member's income (as computed under that Act) from such a business carried on by the member. 1991, c. 49, s. 204.

### Salary and Wages on which Contribution made

- 15. (1) Amount of salary and wages on which contribution made for a year.—The amount of the salary and wages of a person on which a contribution has been made for a year is an amount equal to
  - (a) the aggregate of all amounts deducted as required from the remuneration of that person on account of the employee's contribution for year under this Act, minus the amount of any refund made to him under section 38 in respect of any amounts so deducted on account thereof, or such part of the amount of any refund in respect thereof made to him as described in section 39 as might have been made to him under subsection 38(1) if no agreement had been entered into under subsection 39(1), and
  - (b) where an employer has failed to deduct an amount as required from the remuneration of that person on account of the employee's contribution for the year under this Act and that person has notified the Minister of the employer's failure so to deduct that amount on or before April 30 in the following year, an

amount equal to the amount that should have been so deducted by the employer on account thereof,

divided by the contribution rate for employees for the year.

- (2) Effect of payment by employer of amount not deducted as required.—For the purposes of subsection 8(2) and this section, where an amount that an employer has failed to deduct as required from the remuneration of an employee on account of the employee's contribution for a year under this Act is paid by the employer on account of the employee's contribution for that year under this Act, the amount so paid shall be deemed to have been deducted by the employer on account of that contribution.
- (3) Special rule applicable in prescribed circumstances.—Where an employer has filed a return pursuant to this Part showing an amount as the salary and wages on which a contribution has been made by an employee for a year under this Act, the amount so shown, multiplied by the contribution rate for employees for the year, may, in prescribed circumstances, be substituted for the amount shown therein as the aggregate of the amounts deducted by that employer on account of the employee's contribution for the year under this Act, in calculating the amount to be determined under subsection (1). R.S. 1985, c. 30 (2nd Supp.), s. 8.

## Maximum Contributory Earnings

16. Amount of maximum contributory earnings for a year.—The amount of the maximum contributory earnings of a person for a year is the amount of his maximum pensionable earnings for the year, minus the amount of his basic exemption for the year.

### Maximum Pensionable Earnings

- 17. Amount of maximum pensionable earnings.—The amount of the maximum pensionable earnings of a person for a year is the amount of the Year's Maximum Pensionable Earnings except that, for a year in which he reaches eighteen or seventy years of age or dies, in which a retirement pension becomes payable to him under this Act or under a provincial pension plan, in which his contributory period ends under this Act or under a provincial pension plan by reason of disability or in which a disability pension ceases to be payable to him under this Act or under a provincial pension plan, the amount of his maximum pensionable earnings is an amount equal to that proportion of the amount of the Year's Maximum Pensionable Earnings that the number of months in the year
  - (a) after
    - (i) he reaches eighteen years of age, or
    - (ii) the disability pension ceases to be payable, or
  - (b) before
    - (i) he reaches seventy years of age,
    - (ii) the retirement pension becomes payable,
    - (iii) he dies, or
    - (iv) the month following the month in which his contributory period ends under this Act or under a provincial pension plan by reason of disability,

including where he dies, the month in which he dies, is of twelve.

R.S. 1985, c. 30 (2nd Supp.), s. 9.

## Year's Maximum Pensionable Earnings

- 18. (1) Amount of Year's Maximum Pensionable Earnings.—The amount of a Year's Maximum Pensionable Earnings is
  - (a) for 1987, \$25,900;
  - (b) subject to subsection (2), for 1988, an amount calculated by multiplying the Year's Maximum Pensionable Earnings for 1987 by the ratio that
    - (i) the average for the twelve month period ending on June 30, 1987 of the Wage Measure for each month in that period

## bears to

- (ii) the average for the twelve month period ending on June 30, 1986 of the Wage Measure for each month in that period; and
- (c) subject to subsection (2), for 1989 and each subsequent year, an amount calculated by multiplying the Year's Maximum Pensionable Earnings for the preceding year, calculated without reference to subsections (2) and (3), by the ratio that
  - (i) the average for the twelve month period ending on June 30 of the preceding year of the Wage Measure for each month in that period

#### bears to

- (ii) the average for the twelve month period ending on June 30 of the year immediately preceding the preceding year of the Wage Measure for each month in that period.
- (2) Rounding off.—Where the amount calculated in accordance with paragraph (1)(b) or (c) for any year is not a multiple of one hundred dollars, the Year's Maximum Pensionable Earnings for that year is the amount that is the next multiple of one hundred dollars below that amount.
- (3) Minimum amount of Year's Maximum Pensionable Earnings.—Where the amount calculated in accordance with paragraph (1)(b) or (c) in respect of any year is less than the Year's Maximum Pensionable Earnings for the preceding year, it shall be increased to the amount of the Year's Maximum Pensionable Earnings for the preceding year.
  - (4) [Repealed 1991, c. 44, s. 2.]
- (5) Wage Measure.—The Wage Measure for a month is the average weekly wages and salaries of
  - (a) the Industrial Aggregate in Canada for the month as published by Statistics Canada under the authority of the Statistics Act; or
  - (b) in the event that the Industrial Aggregate ceases to be published, such other measure as is prescribed by regulation for the month as published by Statistics Canada under the authority of the Statistics Act.
- (6) Idem.—For the purpose of calculating the amount of a Year's Maximum Pensionable Earnings, where Statistics Canada has published any revisions of the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for any month, the revision of the Industrial Aggregate or the other measure referred to in paragraph

- (5)(b) that has been published most recently prior to the calculation in respect of that month shall be used in calculating the amount of the Year's Maximum Pensionable Earnings.
- (7) Adjustment of Industrial Aggregate.—Where, at any time after the coming into force of this section, a new time or content basis is adopted by Statistics Canada in determining the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for a month and the adoption of that new basis would cause a difference between
  - (a) the average for the twelve month period ending on June 30 of any year of the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for each month in that period calculated pursuant to this section on the former time or content basis, as the case may be, and
  - (b) the average for that twelve month period of the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for each month in that period calculated pursuant to this section on the new time or content basis, as the case may be, of more than one per cent of the average for that twelve month period of the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for each month in that period calculated pursuant to this section on the former time or content basis, the average for that twelve month period calculated on the new time or content basis shall be adjusted by the Minister, on the advice of the Chief Statistician of Canada, to reflect the former time or content basis, and any other averages that are calculated in determining the Year's Maximum Pensionable Earnings for the year following that twelve month period shall be adjusted accordingly.
- (8) Limitation on adjustment.—Subsection (7) shall cease to apply when the Industrial Aggregate or the other measure referred to in paragraph (5)(b) for a month has been calculated on the new time or content basis referred to in that subsection for a period of twenty-four consecutive months ending on June 30 of a year.

  R.S. 1985, c. 30 (2nd Supp.) s. 10; 1991, c. 44, s. 2.

### Basic Exemption

19. Amount of basic exemption.—The amount of the basic exemption of a person for a year is the amount of the Year's Basic Exemption except that, for a year in which he reaches eighteen or seventy years of age or dies, in which a retirement pension becomes payable to him under this Act or under a provincial pension plan, in which his contributory period ends under this Act or under a provincial pension plan by reason of disability or in which a disability pension ceases to be payable to him under this Act or under a provincial pension plan, the amount of his basic exemption is an amount equal to that proportion of the amount of the Year's Basic Exemption that the number of months in the year

#### (a) after

- (i) he reaches eighteen years of age, or
- (ii) the disability pension ceases to be payable, or

### (b) before

- (i) he reaches seventy years of age,
- (ii) the retirement pension becomes payable,

- (iii) he dies, or
- (iv) the month following the month in which his contributory period ends under this Act or under a provincial pension plan by reason of disability,

including, where he dies, the month in which he dies, is of twelve.

R.S. 1985, c. 30 (2nd Supp.), s. 11.

## Year's Basic Exemption

- 20. Amount of Year's Basic Exemption.—The amount of a Year's Basic Exemption is for each year
  - (a) an amount calculated as ten per cent of the Year's Maximum Pensionable Earnings for that year, if that amount is a multiple of one hundred dollars; or
  - (b) if the amount calculated in accordance with paragraph (a) is not a multiple of one hundred dollars, the amount that is the next multiple of one hundred dollars below that amount.

### DIVISION C

### COLLECTION OF CONTRIBUTIONS

## Employees and Employers

- 21. (1) Amount to be deducted and remitted by employer.—Every employer paying remuneration to an employee employed by the employer at any time in pensionable employment shall deduct from that remuneration as or on account of the employee's contribution for the year in which the remuneration for the pensionable employment is paid to the employee such amount as is determined in accordance with prescribed rules and shall remit that amount, together with such amount as is prescribed with respect to the contribution required to be made by the employer under this Act, to the Receiver General at such time as is prescribed and, where at that prescribed time the employer is a prescribed person, the remittance shall be made to the account of the Receiver General at a financial institution (within the meaning that would be assigned by the definition "financial institution" in subsection 190(1) of the *Income Tax Act* if that definition were read without reference to paragraphs (d) and (e) thereof).
- (2) Liability for failure to deduct and remit.—Subject to subsection (3), every employer who fails to deduct and remit an amount from the remuneration of an employee as and when required under subsection (1) is liable to pay to Her Majesty the whole amount that should have been deducted and remitted from the time it should have been deducted.
- (3) Limit of liability where subsequent determination or decision.—Where an employer has been informed in writing on behalf of the Minister pursuant to an inquiry, other than an application for determination of a question under section 27, that he is not required to make a deduction from the remuneration of an employee under this Act and it is subsequently determined or decided under section 27 or 28 that such a deduction should have been made, the employer, except where the employer was so informed on the basis of information furnished by him to the Minister that was incorrect in a material particular, is not liable for failing to make the deduction or for any amount that

should have been deducted before the determination or decision is communicated to him, but is thereupon liable, without interest or penalties under this Act, to pay the contribution required to be made by him with respect to the employee from whose remuneration the deduction should have been made, and on payment by the employer of any amount as or on account of the contribution so required to be made by him, the employer shall be deemed to have notified the Minister as required by paragraph 15(1)(b) of the employer's failure to deduct that amount from the remuneration of the employee.

- (4) Deduction from subsequent payment of remuneration.—Any employer who fails to deduct an amount that is required by subsection (1) to be deducted from a payment of remuneration to an employee may deduct an amount equal to the amount from any subsequent payment of remuneration made to the employee within 12 months after the making of the payment from which the amount was required to be deducted, but no employer may deduct from a payment of remuneration made to an employee, in addition to the amount required by subsection (1) to be deducted therefrom, any amount with respect to more than one such amount that the employer previously failed to deduct.
- (5) Amount deducted deemed received by employee.—Where an amount has been deducted under subsection (1), it shall be deemed for all purposes to have been received at that time by the employee to whom the remuneration was payable.
- (6) Interest on amounts not remitted.—Where an employer has failed to remit to the Receiver General an amount that the employer was required to remit at the time when he was required to do so, the employer shall pay to the Receiver General interest on that amount at the prescribed rate computed from the day on which the employer was so required to remit the amount to the day of remittance of the amount to the Receiver General.
- (7) Penalty for failure to remit.—Every employer who in a calendar year fails to remit to the Receiver General an amount that the employer is required to remit at the time when he is required to do so is liable to a penalty of
  - (a) ten per cent of the amount; or
  - (b) where at the time of the failure a penalty under this subsection was payable by the employer in respect of an amount that the employer was required to remit during the year and the failure was made knowingly or under circumstances amounting to gross negligence, twenty per cent of the amount.
- R.S. 1985, c. 6 (1st Supp.), s. 1; c. 46 (4th Supp.), s. 1; 1991, c. 49, s. 205; 1993, c. 24, s. 143.
- 21.1 (1) Liability of directors.—Where an employer who fails to deduct or remit an amount as and when required under subsection 21(1) is a corporation, the persons who were the directors of the corporation at the time when the failure occurred are jointly and severally liable, together with the corporation, to pay to Her Majesty that amount and any interest or penalties relating thereto.
- (2) Application of *Income Tax Act* provisions.—Subsections 227.1(2) to (7) of the *Income Tax Act* apply, with such modifications as the circumstances require, in respect of a director of a corporation referred to in subsection (1).
- (3) Assessment provisions applicable to directors.—The provisions of this Act respecting the assessment of an employer for an amount payable by the employer under

this Act and respecting the rights and obligations of an employer so assessed apply in respect of a director of a corporation in respect of an amount payable by the director under subsection (1) in the same manner and to the same extent as if the director were the employer referred to in those provisions.

R.S. 1985, c. 6 (1st Supp.), s. 2.

- 22. (1) Minister may assess amount payable.—The Minister may assess an employer for an amount payable by him under this Act, or may re-assess the employer or make additional assessments as the circumstances require, and the expression "assessment" when used in this Act with reference to any action so taken by the Minister under this section includes any such re-assessment or additional assessment.
- (2) Notice of assessment and liability of employer.—After assessing an employer for an amount payable by him under this Act, the Minister shall send the employer a notice of assessment, and on that notice being sent to the employer, the assessment shall be deemed to be valid and binding, subject to being varied or vacated on appeal under this Act, and the employer is liable to pay to Her Majesty the amount thereof forthwith.
- (3) Limitation on assessments.—Notwithstanding subsection (1) or (2), no assessment, re-assessment or additional assessment of an amount payable by an employer under this Act may be made by the Minister under this section after four years have elapsed from the earliest of the days on or before which any contribution in relation to which that amount is payable should have been paid, unless the employer has made any misrepresentation or committed any fraud in filing any return or in supplying any information pursuant to this Part in relation thereto.
- 23. (1) Recovery of contributions, etc., as debt due to Her Majesty.—All contributions, interest, penalties and other amounts payable by an employer under this Act are debts due to Her Majesty and recoverable as such in the Federal Court or any other court of competent jurisdiction or in any other manner provided for by this Act.
- (2) Application of *Income Tax Act* provisions.—Section 160, subsections 161(11) and 220(3.1), (4) and (5), sections 221.1 and 223 to 224.3, subsections 227(9.1) and (10), sections 229, 236 and 244 (except subsections 244(1) and (4)) and subsections 248(7) and (11) of the *Income Tax Act* apply, with such modifications as the circumstances require, in relation to all contributions, interest, penalties and other amounts payable by a person under this Act, and for the purposes of this subsection, the reference in subsection 224(1.2) of that Act to "subsection 227(10.1) or a similar provision" shall be read as a reference to "section 22 of the *Canada Pension Plan*".
- (3) Where amount deducted not remitted.—Where an employer has deducted an amount from the remuneration of an employee as or on account of any contribution required to be made by the employee but has not remitted the amount to the Receiver General, the employer shall be deemed to hold the amount so deducted in trust, separate and apart from the employer's own moneys, for Her Majesty and for payment to Her Majesty in the manner and at the time provided under this Act, and Her Majesty has a lien and charge on the property and assets of the employer whether or not the employer has kept the amount separate and apart or is in receivership, bankruptcy or liquidation or has made an assignment.
  - (4) [Replaced 1993, c. 21, s. 123.]
- (5) Certificate before distribution.—Every person, other than a trustee in bankruptcy, who is an assignee, liquidator, receiver, receiver-manager, administrator, execu-

tor or any other like person, in this section referred to as the "responsible representative", administering, winding-up, controlling or otherwise dealing with a property, business or estate of another person, before distributing to one or more persons any property over which he has control in his capacity as the responsible representative, shall obtain a certificate from the Minister certifying that all amounts

- (a) for which any employer is liable under this Act up to and including the date of distribution, and
- (b) for the payment of which the responsible representative is or can reasonably be expected to become liable in his capacity as the responsible representative

have been paid or that security for the payment thereof has been accepted by the Minister.

- (5.1) Personal liability.—Where a responsible representative distributes to one or more persons property over which he has control in his capacity as the responsible representative, without obtaining a certificate under subsection (5) in respect of the amounts referred to in that subsection, the responsible representative is personally liable for the payment of those amounts to the extent of the value of the property distributed and the Minister may assess the responsible representative therefor in the same manner and with the same effect as an assessment made under section 22.
- (6) Trustee in bankruptcy.—Where an employer has become a bankrupt, the trustee in bankruptcy shall be deemed to be the agent of the bankrupt for all purposes of this Act.

R.S. 1985, c. 5 (2nd Supp.), s. 1; c. 38 (3rd Supp.), s. 1; 1991, c. 49, s. 206; 1992, c. 27, s. 90(n); 1993, c. 24, s. 154(1); 1994, c 21, s. 123.

(7)-(13) [Repealed 1993, c. 24, s. 154(1).]

- 24. (1) Books and records.—Every employee paying remuneration to an employee employed by him in pensionable employment shall keep records and books of account at his place of business or residence in Canada, or at such other place as may be designated by the Minister, in such form and containing such information as will enable any contributions payable under this Act or any contributions or other amounts that should have been deducted or paid to be determined, and where any such employer has failed to keep adequate records and books of account, the Minister may require him to keep such records and books of account as he may specify, and the employer shall thereafter keep records and books of account as so required.
- (2) Keeping of records and books of account.—Every employer required by this section to keep records and books of account shall retain those records and books of account and every account and voucher necessary to verify the information contained therein until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their prior disposal is given by the Minister.
- (3) Determination or appeal.—Every employer who is required by this section to keep records and books of account shall, where that employer or an employee thereof is subject to the determination of a question by, or has made an appeal to, the Minister under section 27, retain every record, book of account, account and voucher necessary for dealing with the determination or the appeal until the determination is made or the appeal is disposed of and any further appeal in respect thereof is disposed of or the time for filing any such further appeal has expired.

  1991, c. 49, s. 207.

# 25. (1) Interpretation.—In this section,

- "authorized person" means a person authorized by the Minister for the purpose of this section;
- "documents" includes money, securities and any of the following, whether computerized or not: books, records, letters, telegrams, vouchers, invoices, accounts and statements (financial or otherwise);
- "dwelling-house" means the whole or any part of a building or structure that is kept or occupied as a permanent or temporary residence and includes
  - (a) a building within the curtilage of a dwelling-house that is connected to it by a doorway or by a covered and enclosed passageway, and
  - (b) a unit that is designed to be mobile and to be used as a permanent or temporary residence and that is being used as such a residence;
- "judge" means a judge of a superior court having jurisdiction in the province where the matter arises or a judge of the Federal Court.
- (2) Inspections.—An authorized person may, at any reasonable time, for any purpose relating to the administration or enforcement of this Act, inspect, audit or examine any document that relates or may relate to the information that is or should be contained in the records or books of account or to the amount of any contribution payable under this Act and, for those purposes, the authorized person may
  - (a) subject to subsection (3), enter any premises or place where any records or books of account are or should be kept; and
  - (b) require the owner, occupant or person in charge of the premises or place to give to the authorized person all reasonable assistance and to answer all proper questions relating to the administration or enforcement of this Act and, for that purpose, require the owner, occupant or person in charge of the premises or place to attend at such premises or place with the authorized person.
- (3) Warrant required to enter dwelling-house.—Where a premises or place referred to in subsection (2) is a dwelling-house, an authorized person may not enter that dwelling-house without the consent of the occupant except under the authority of a warrant issued under subsection (4).
- (4) Warrant or order.—Where, on ex parte application by the Minister, a judge is satisfied by information on oath
  - (a) that there are reasonable grounds to believe that a dwelling-house is a premises or place referred to in subsection (2).
  - (b) that entry into the dwelling-house is necessary for any purpose relating to the administration or enforcement of this Act, and
  - (c) that entry into the dwelling-house has been refused or that there are reasonable grounds for believing that entry thereto will be refused,

the judge shall issue a warrant authorizing an authorized person to enter that dwelling-house subject to such conditions as may be specified in the warrant but, where the judge is not satisfied that entry into that dwelling-house is necessary for any purpose relating to the administration or enforcement of this Act, the judge shall

- (d) order the occupant of the dwelling-house to provide an authorized person with reasonable access to any document that is or should be kept therein, and
  - (e) make such other order as is appropriate in the circumstances to carry out the purposes of this Act

to the extent that access has been or may be expected to be refused and that the document is or may be expected to be kept in the dwelling-house.

- (5) Requirement to provide documents or information.—Notwithstanding any other provision of this Act, the Minister may, subject to subsection (6), for any purpose related to the administration or enforcement of this Act, by notice served personally or by registered or certified mail, require that any person provide, within such reasonable time as is stipulated in the notice,
  - (a) any information or additional information, including a return of income or a supplementary return; or
  - (b) any document.
- (6) Unnamed persons.—The Minister shall not impose on any person, in this section referred to as a "third party", a requirement under subsection (5) to provide information or any document relating to one or more unnamed persons unless the Minister first obtains the authorization of a judge under subsection (7).
- (7) Judicial authorization.—On ex parte application by the Minister, a judge may, subject to such conditions as the judge considers appropriate, authorize the Minister to impose on a third party a requirement under subsection (5) relating to an unnamed person or more than one unnamed person, in this section referred to as the "group", where the judge is satisfied by information on oath that
  - (a) the person or group is ascertainable;
  - (b) the requirement is made to verify compliance by the person or persons in the group with any duty or obligation under this Act;
  - (c) it is reasonable to expect, based on any grounds, including statistical or other information or past experience relating to the group or any other persons, that the person or any person in the group may have failed or may be likely to fail to provide information that is sought pursuant to the requirement or to otherwise comply with this Act; and
  - (d) the information or document is not otherwise more readily available.
- (8) Service of authorization.—Where an authorization is granted under subsection (7), the authorization shall be served together with the notice referred to in subsection (5).
- (9) Review of authorization.—Where an authorization is granted under subsection (7), a third party on whom a notice is served under subsection (5) may, within 15 days after the service of the notice, apply to the judge who granted the authorization or, where the judge is unable to act, to another judge of the same court for a review of the authorization.
- (10) Powers on review.—On hearing an application under subsection (9), a judge may cancel the authorization previously granted if the judge is not then satisfied that the conditions in paragraphs (7)(a) to (d) have been met and he may confirm or vary the authorization if he is satisfied that those conditions have been met.

- (11) Additional remedy.—Where a person is found guilty of an offence under subsection 41(2) for failing to comply with a requirement under subsection (5), the court may make such order as it deems proper in order to enforce compliance with the requirement.
- (12) Copies as evidence.—Where any document is inspected, examined or provided in accordance with this section, the person by whom it is inspected or examined or to whom it is provided or any officer of the Department of National Revenue, may make, or cause to be made, one or more copies thereof and any document purporting to be certified by the Minister or an authorized person to be a copy made pursuant to this subsection is evidence of the nature and content of the original document and has the same probative force as the original document would have if it were proven in the ordinary way.
- (13) Compliance.—No person shall hinder, molest or interfere with any person during anything that he is authorized to do by or pursuant to this section or prevent or attempt to prevent any person from doing any such thing and, notwithstanding any other Act or law, every person shall, unless he is unable to do so, do everything he is required to do by or pursuant to this section.
- R.S. 1985, c. 5 (2nd Supp.), s. 2; 1991, c. 49, s. 208; 1994, c. 13, s. 8(1)(a).
- 26. (1) No action against person deducting.—No action lies against any person for deducting any sum of money in compliance or intended compliance with this Act.
- (2) Receipt of Minister sufficient discharge.—The receipt of the Minister for an amount deducted by any person as required by or under this Act is a good and sufficient discharge of the liability of any debtor to his creditor with respect thereto to the extent of the amount referred to in the receipt.
- 27. (1) Determination of questions by Minister.—Where any question arises under this Act as to whether a person is required to make a contribution as an employee for a year, or as an employer with respect to an employee for a year, or as to the amount of any such contribution,
  - (a) the employee, the employer or the representative of the employee or employer may, on or before April 30 in the immediately following year, apply to the Minister to determine the question; or
  - (b) the Minister on his own initiative may at any time determine the question.
- (2) Appeal to Minister for reconsideration of assessment.—Where the Minister has assessed an employer for an amount payable by him under this Act, the employer or his representative may appeal to the Minister for a reconsideration of the assessment, either as to whether any amount should be assessed as payable or as to the amount so assessed, within ninety days of the day of mailing of the notice of assessment.
- (3) Notification of intention to determine question to be given by Minister.—Where a question specified in subsection (1) is to be determined by the Minister
  - (a) pursuant to an application by an employee or his representative, the Minister shall notify his employer, or the representative of his employer,
  - (b) pursuant to an application by an employer or his representative, the Minister shall notify the employee specified in the application or his representative,
  - (c) on his own initiative, the Minister shall notify the employer or his representative and any employee who may be affected by the determination or his representative, or

- (d) pursuant to an appeal under subsection (2), the Minister shall notify any employee who may be affected by the determination or his representative,
- of his intention to determine the question and shall afford to the employer and employee affected or either of them or the representatives of both or either of them, as the circumstances require, an opportunity to furnish information and to make representations to protect their interests.
- (4) Procedure for making application or appeal.—An application for the determination of a question or an appeal for reconsideration of an assessment by the Minister shall be addressed to the Chief of Appeals in a District Office of the Department of National Revenue, and delivered or mailed to that office.
- (5) **Decision of Minister.**—On an application or an appeal under this section, the Minister shall, with all due dispatch, determine the question raised by the application or vacate, confirm or vary the assessment, or re-assess, and he shall thereupon notify any employee affected or his representative and the employer or his representative.
- (6) Presumption where no application made within required time.—Unless an application has been made by an employee or employer or the representative of an employee or employer in accordance with subsection (1) with respect to any year, where an amount has been deducted from the remuneration of the employee for the year or has been paid by the employer as a contribution with respect to an employee for the year, or where no amount has been so deducted, or paid, after April 30 in the following year, the amount so deducted or paid shall be deemed to have been deducted or paid in accordance with this Act, or it shall be deemed that no amount was required to be deducted or paid in accordance with this Act, as the case may be, but nothing in this subsection restricts the authority of the Minister to determine any question on his own initiative under subsection (1) or to make any assessment under this Act after that date.
- (7) Manner in which employee to be notified.—Where the Minister is required to notify an employee who may be or is affected by a determination under this section, he may cause the employee or his representative to be notified, in such manner as he deems adequate, of his intention to make the determination or of the determination, as the case may be.
- 1993, c. 24, s. 144; 1994, c. 13, s. 8(1)(a).
- 28. (1) Appeal to Tax Court of Canada.—An employee or employer affected by a determination by or a decision on an appeal to the Minister under section 27, or the representative of either of them, may, within ninety days after the determination or decision is communicated to that employee or employer, or within such longer time as the Tax Court of Canada on application made to it within those ninety days may allow, appeal from the determination or decision to that Court by sending a notice of appeal in prescribed form by registered mail to the Registry of that Court.
- (1.1) Communication of determination or decision.—For the purpose of subsection (1), the determination of the time at which a decision on an appeal to, or a determination by, the Minister under section 27 is communicated to an employee or employer shall be made in accordance with the rule, if any, made under paragraph 20(1.1)(h.1) of the Tax Court of Canada Act.
- (2) **Decision of Court.**—On an appeal under this section, the Tax Court of Canada may reverse, affirm or vary the determination, may vacate, confirm or vary the assessment, or may refer the matter back to the Minister for reconsideration and reassessment

and shall thereupon in writing notify the parties to the appeal of its decision and of its reasons therefor.

- R.S. 1985, c. 51 (4th Supp.), s. 9; 1993, c. 27, s. 212.
- 29. (1) Decision binding.—The Minister has authority to decide any question of fact or law necessary to be decided in determining any question or reconsidering any assessment required to be determined or reconsidered under section 27 and to decide whether an employee or employer may be or is affected thereby.
- (2) **Decision final and conclusive.**—A decision of the Tax Court of Canada made on an appeal referred to in section 28 is final and binding for all purposes of this Act and, except for judicial review under the *Federal Court Act*, is not subject to appeal to or review by any court.
- (3) Appeal to Federal Court of Appeal.—Notwithstanding anything in subsection (2), an appeal lies to the Federal Court of Appeal from a decision of the Tax Court of Canada under section 28, on any question of fact or law involving the interpretation or application of section 4.
- (4) Idem.—An appeal under subsection (3) may be brought in prescribed manner by the Minister or any person affected by the decision being appealed from, or by the attorney general of any province providing a comprehensive pension plan, within ninety days from the day notification of the decision is communicated to the parties under subsection 28(2), or within such longer time as a judge of the Federal Court of Appeal, on application made to that judge within those ninety days, may allow.

  R.S. 1985, c. 51 (4th Supp.), s. 9; 1990, c. 8, ss. 45, 78(2).

## DIVISION D

## COLLECTION OF CONTRIBUTIONS IN RESPECT OF SELF-EMPLOYED EARNINGS

- 30. (1) Return to be filed.—Where a person is required to make a contribution for a year in respect of his self-employed earnings, a return of his self-employed earnings for the year shall, without notice or demand therefor, be filed with the Minister in prescribed form and manner and containing prescribed information,
  - (a) in the case of a person who has died after October in the year and before May in the immediately following year, by the person's legal representative within six months after the day of death; and
  - (b) in the case of any other person, on or before April 30 in the following year, by that person or, if for any reason he is unable to file the return, by his guardian, curator, committee or other legal representative.
- (2) **Demand for return.**—Whether or not he is liable to make a contribution for a year in respect of his self-employed earnings and whether or not a return has been filed under subsection (1), every person shall, on demand from the Minister, served personally or by registered letter, file with the Minister in prescribed form and containing prescribed information, within such reasonable time as may be stipulated in the demand, a return of his self-employed earnings for the year designated therein.
- (3) Return by trustee, etc.—Every trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and every agent or other person administering, managing, winding-up, controlling or otherwise dealing with the property, business, estate or income of a person who has not filed a return of his self-employed earnings for

a year as required by this section shall file with the Minister a return in prescribed form of that person's self-employed earnings for the year.

- (4) Identification of province of residence.—The prescribed information to be contained in any return of the self-employed earnings of a person for a year required by this section to be filed with the Minister shall identify the province in which that person was resident on the last day of that year.
- (5) Where no return filed within 4 years.—Where no return of the self-employed earnings of a person for a year has been filed with the Minister as required by this section within four years from April 30 in the following year, the amount of any contribution required to be made by him for that year under this Act in respect of those earnings shall be deemed to be zero unless before the end of those four years the Minister has assessed the contribution for that year in respect thereof.

  1991, c. 49, s. 209.
- 31. Estimate to be made.—Every person required by section 30 to file a return of his self-employed earnings shall in the return estimate the amount of the contribution to be made by him in respect thereof.
- 32. Examination of return and notice of assessment.—The Minister shall, with all due dispatch, examine each return of self-employed earnings and assess the contribution for the year in respect thereof and the interest and penalties, if any, payable, and, after the examination, shall send a notice of assessment to the person by whom the return was filed.

### 33. (1) Payment of contribution.—Where

- (a) the amount of the contribution required to be made by a person for a year in respect of his self-employed earnings is forty dollars or less, or
- (b) a person who is required by this Act to make a contribution for a year in respect of his self-employed earnings is not required by section 155 or 156 of the *Income Tax Act* to pay instalments for that year in respect of his income tax,

the person shall, on or before the person's balance-due day for the year, pay to the Receiver General the whole amount of the contribution.

- (2) Farmers and fishermen.—Every person to whom section 155 of the *Income Tax Act* applies, other than a person to whom subsection (1) applies, shall pay to the Receiver General on or before December 31 in each year, two thirds of
  - (a) the contribution required to be made by the person for the year in respect of the person's self-employed earnings, as estimated by the person, or
  - (b) the contribution required in respect of the person's self-employed earnings for the preceding year,

and, on or before the person's balance-due day for the year, the remainder of the contribution as estimated under section 31, except that paragraphs (a) and (b) shall not require the payment of any amount in respect of the person that would otherwise become due after the death of the person.

- (3) Other persons.—Every person, other than a person to whom subsection (1) or (2) applies, shall pay to the Receiver General in respect of each year
  - (a) on or before March 15, June 15, September 15 and December 15 in the year, an amount equal to one quarter of

- (i) the contribution required to be made by the person for the year in respect of the person's self-employed earnings, as estimated by the person, or
- (ii) the contribution required in respect of the person's self-employed earnings for the preceding year, or

# (b) on or before

- (i) March 15 and June 15 in the year, an amount equal to one quarter of the contribution required in respect of the person's self-employed earnings for the second preceding year, and
- (ii) September 15 and December 15 in the year, an amount equal to one half of the amount, if any, by which
  - (A) the contribution required in respect of the person's self-employed earnings for the preceding year

#### exceeds

(B) one half of the contribution required in respect of the person's selfemployed earnings for the second preceding year,

and, on or before the person's balance-due day for the year, the remainder of the contribution as estimated under section 31, except that paragraphs (a) and (b) shall not require the payment of any amount in respect of the person that would otherwise become due after the death of the person.

1991, c. 49, s. 210; 1993, c. 24, s. 145.

- 34. (1) Interest on unpaid contributions.—Where the amount paid by a person on or before the person's balance-due day for a year on account of contributions required to be made by the person for the year in respect of the person's self-employed earnings is less than the amount of the contribution so required to be made, interest at a prescribed rate per annum is payable by the person on the difference between those amounts from the balance-due day for the year to the day of payment.
- (2) Interest on instalments.—In addition to any interest payable under subsection (1), where a person, being required by section 33 to pay a part or instalment of a contribution, has failed to pay all or any part thereof as required, he shall, on payment of the amount he failed so to pay, pay interest thereon at a prescribed rate per annum from the day on or before which he was required to make the payment to the day of payment or the beginning of the period in respect of which he is liable to pay interest thereon under subsection (1), whichever is the earlier.
- (3) Limitation for farmers and fishermen.—For the purposes of subsection (2), where a person is required by subsection 33(2) to pay a part or instalment of a contribution in respect of the person's self-employed earnings, the person shall be deemed to have been liable to pay on or before the day referred to in subsection 33(2) a part or instalment computed by reference to
  - (a) the contribution required to be made by the person for the year in respect of the person's self-employed earnings, minus forty dollars,
  - (b) the contribution required in respect of the person's self-employed earnings for the preceding year, or
  - (c) the amount stated to be the amount of the instalment payable by the person for the year in the notice, if any, sent to the person by the Minister,

whichever method gives rise to the least amount required to be paid by the person on or before that day.

- (4) Limitation for other persons.—For the purposes of subsection (2), where a person is required by subsection 33(3) to pay a part or instalment of a contribution in respect of the person's self-employed earnings, the person shall be deemed to have been liable to pay on or before each day referred to in subsection 33(3) a part or instalment computed by reference to
  - (a) the contribution required to be made by the person for the year in respect of the person's self-employed earnings, minus forty dollars,
  - (b) the contribution required in respect of the person's self-employed earnings for the preceding year,
  - (c) the amounts determined under paragraph 33(3)(b) in respect of the person for the year, or
  - (d) the amounts stated to be the amounts of instalment payable by the person for the year in the notices, if any, sent to the person by the Minister,

whichever method gives rise to the least total amount of those parts or instalments required to be paid by the person by that day.

1991, c. 49, s. 212; 1993, c. 24, s. 146; 1994, c. 21, s. 124.

- 35. (1) Failure to file a return.—Every person who fails to file a return of that person's self-employed earnings for a year as and when required by section 30 is liable to a penalty of five per cent of such part of the amount of the contribution required to be made by that person for the year in respect thereof as remained unpaid at the expiration of the time the return was required to be filed, except that, where that person is liable to a penalty under subsection 162(1) or (2) of the *Income Tax Act* in respect of the year, the Minister may reduce the penalty to which that person is liable under this section or may remit the penalty in whole or in part.
- (2) Idem.—Every person who fails to file a return as required by subsection 30(3) is liable to a penalty of five dollars for each day of default, but not exceeding in all fifty dollars.

1991, c. 49, s. 212.

36. Application of *Income Tax Act* provisions.—Subject to this Part and except as otherwise provided by regulations, the provisions of Divisions I and J of Part I of the *Income Tax Act* with respect to payment of tax, assessments, objections to assessments, appeals, interest, penalties and excess refunds, and the provisions of Part XV (except section 221) and subsections 248(7) and (11) of that Act apply, with such modifications as the circumstances require, in relation to any amount paid or payable as or on account of the contribution for a year in respect of self-employed earnings as though that amount were an amount paid or payable as or on account of tax under that Act.

R.S. 1985, c. 38 (3rd Supp.), s. 2; 1991, c. 49, s. 213.

37. Priority in which payment to be applied.—Where any payment is made by a person to the Minister on account of taxes specified in section 228 of the *Income Tax Act* and of a contribution under this Act in respect of self-employed earnings, notwithstanding any direction made by the person making the payment with respect to its application, the part of the payment that would be applied under that section in payment of tax under the *Income Tax Act* shall be applied in payment of the contribution

under this Act and shall be deemed to be a payment on account thereof, and to the extent of the amount so applied shall not discharge liability for tax under the *Income Tax Act*, and any amount then remaining shall be applied in payment of tax under the *Income Tax Act* and shall discharge the liability of the person making the payment for that tax to the extent of that amount.

## DIVISION E

#### GENERAL

## Refunds of Overpayments

- 38. (1) Refund of overpayment where application made within four years.—Where an overpayment has been made by an employee on account of the employee's contribution under this Act for a year, the Minister shall, if application in writing is made to the Minister by the employee not later than four years after the end of the year, refund to the employee the amount of the overpayment.
- (2) Refund after determination or decision on appeal.—Where an amount on account of a contribution has been deducted from the remuneration of an employee during a year or has been paid by an employer with respect to an employee employed by him during a year, and by a determination or a decision on an appeal made pursuant to section 27 or 28 it is determined or decided that the amount so deducted or paid exceeds the amount required to be deducted or paid under this Act, if application in writing is made by the employee or employer to the Minister not later than thirty days after the determination or decision is communicated to the employee or employer, as the case may be, the Minister shall refund the amount by which the amount so deducted or paid exceeds the amount so required to be deducted or paid.
- (3) Refund where Minister satisfied amount deducted in excess of required amount.—Notwithstanding anything in this Part, where an employee or employer makes application to the Minister and satisfies the Minister that, for any year, the amount deducted from the remuneration of the employee, or paid by the employer with respect to an employee, as the case may be, is in excess of the amount required to be deducted or paid for the year under this Act, if the application is made within four years after the end of the year, the Minister may refund the amount by which the amount so deducted or paid exceeds the amount so required to be deducted or paid.
- (4) Refund of excess contribution in respect of self-employed earnings.—Where a person has paid, on account of the contribution required to be made by him for a year in respect of his self-employed earnings, an amount in excess of the contribution, the Minister
  - (a) may refund that part of the amount so paid in excess of the contribution on mailing the notice of assessment of the contribution, without any application therefor; and
  - (b) shall make such a refund after mailing the notice of assessment, if application therefor is made in writing by the contributor not later than four years after the end of the year.
- (5) Recovery of amount refunded or credited on liability.—Where an application under this section has been made to the Minister for a refund of any amount deducted

on account of an employee's contribution for a year and, whether on the basis of incorrect or incomplete information contained in the application or otherwise, the Minister has refunded an amount to the employee, or applied an amount to a liability of the employee to Her Majesty in right of Canada, in excess of the amount that should have been refunded or applied, the amount of the excess may be recovered at any time from the employee as a debt due to Her Majesty.

- (6) Application of refund to other debts.—Instead of making a refund that might otherwise be made under this section, the Minister may, where the person to whom the refund is payable is liable or about to become liable to make any payment to Her Majesty in right of Canada, apply the amount of the refund to that liability and notify the person of that action.
- (7) Interest on overpayments.—Where an amount in respect of an overpayment is refunded or applied under this Act to any other liability, interest shall be paid or applied thereon at a prescribed rate per annum under the circumstances and for the period or periods determined as prescribed, except that no interest shall be paid or applied thereon where the amount of the interest is less than one dollar.

  1991, c. 49, s. 214.
- 39. (1) Refund of overpayment in accordance with agreement.—Notwithstanding anything in this Act, where an overpayment has been made by an employee on account of the employer's contribution for a year under this Act, the Minister may, in accordance with any agreement that may be entered into by him with the approval of the Governor in Council with the appropriate authority of a province having the administration of the provincial pension plan referred to in subsection 8(2), if application in writing is made to the Minister by the employee not later than four years after the end of the year, refund to the employee the whole amount of the excess referred to in that subsection, in which case the whole of that amount shall be deemed to be an overpayment made by the employee on account of his contribution for that year under this Act.
- (2) Saving.—Where in accordance with any agreement entered into under subsection (1) the appropriate authority of a province has refunded to an employee the whole amount of the excess referred to in subsection 8(2) with respect to that employee, the whole of that amount shall be deemed to be an overpayment made by the employee on account of his contribution for that year under the provincial pension plan referred to in that subsection.
- (3) Provision for making of financial adjustments.—Any agreement entered into under subsection (1) may provide therein for the making of any financial adjustments required to be made by reason of any payments made to employees in accordance with that agreement and for the crediting or charging of the amount of those adjustments to the Canada Pension Plan Account.

### Regulations

- 40. (1) Regulations.—The Governor in Council may make regulations
- (a) prescribing or providing anything that, by this Part, is to be prescribed or is to be provided by regulations;
- (b) requiring any class of persons to file information returns respecting any class of information required in connection with contributions under this Act, including

- information respecting contributions of employees of any such persons identified by the province in which the employees were employed;
- (c) requiring a person who is, by a regulation made under paragraph (b), required to file an information return to supply a copy of the return or a prescribed portion thereof to the person or persons in respect of whose contributions the return or portion thereof relates;
- (d) prescribing a penalty not exceeding ten dollars a day for each day of default and not exceeding in all two hundred and fifty dollars to which a person who fails to comply with a regulation made under paragraph (b) or (c) shall be liable;
- (e) defining the expression "agriculture", "agricultural enterprise", "employment of a casual nature", "forestry", "horticulture", "fishing", "hunting", "international organization", "logging", "lumbering", "trapping" or "working days" for the purposes of this Act;
- (f) respecting the manner in which any provision of this Act that applies or extends to an employer of an employee shall apply or extend to any person by whom the remuneration of an employee for services performed in pensionable employment is paid either wholly or in part, and to the employer of any such employee;
- (g) specifying the circumstances in which and the conditions on which a person shall be deemed to be or have been, or not to be or have been, a member of the Canadian Forces or the Royal Canadian Mounted Police for the purposes of paragraph 6(2)(g);
- (h) authorizing the Minister on behalf of the Government of Canada to enter into any agreement for giving effect to the provisions of paragraph 6(2)(h) or paragraph 7(1)(e) or (f);
- (i) regulating the procedure to be followed in the determination by the Minister of questions under this Part;
- (j) respecting the terms and conditions governing the making of refunds in accordance with any agreement under subsection 39(1) that may be entered into by the Minister on behalf of the Government of Canada; and
- (k) generally for carrying out the purposes and provisions of this Part.
- (2) Regulations of Minister.—The Minister may make regulations authorizing any designated officer or class of officers to exercise any power or perform any duty of the Minister under this Part.
- (3) Effective date of regulations.—A regulation made under paragraph (1)(a) prescribing rules referred to in subsection 21(1) shall have effect from the day it is published in the *Canada Gazette* or from such earlier or later day as may be specified in the regulation.
- (4) Effective date of certain agreements.—Any agreement for giving effect to the provisions of paragraph 6(2)(h) or 7(1)(f) that is entered into by the Minister pursuant to regulations made under paragraph (1)(h) has effect with reference to a period before it was entered into if the agreement provides for that effect.

  1991, c. 49, s. 215.

## Offences

41. (1) Offence and punishment.—Every employer who fails to comply with subsec-

tion 21(1) or 23(3) is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to

- (a) a fine not exceeding five thousand dollars; or
- (b) both the fine described in paragraph (a) and imprisonment for a term not exceeding six months.
- (2) Idem.—Every person who fails to comply with or contravenes section 24 or 25 is guilty of an offence punishable on summary conviction.
- (3) Idem.—Every person who fails to comply with or contravenes section 30 or a regulation made under paragraph 40(1)(b) or (c) is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to a fine of not less than twenty-five dollars a day for each day of default, but not exceeding in all one thousand dollars.
  - (4) Idem.—Every person who
  - (a) makes, or participates in, assents to or acquiesces in the making of, false or deceptive statements in a return, certificate, statement or answer filed or made as required by or under this Part or a regulation,
  - (b) to evade payment of a contribution imposed by this Act, destroys, alters, mutilates, secretes or otherwise disposes of the records or books of account of an employer,
  - (c) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits, or assents to or acquiesces in the omission, to enter a material particular, in records or books of account of an employer,
  - (d) wilfully, in any manner, evades or attempts to evade, compliance with this Act or payment of contributions imposed by this Act, or
  - (e) conspires with any person to commit an offence described in any of paragraphs (a) to (d),

is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to

- (f) a fine of not less than twenty-five dollars and not more than five thousand dollars plus, in an appropriate case, an amount not exceeding double the amount of the contribution that should have been shown to be payable or that was sought to be evaded, or
- (g) both the fine described in paragraph (f) and imprisonment for a term not exceeding six months.
- (5) Saving provision.—Where a person has been convicted under this section of failing to comply with subsection 21(1) or a regulation made under paragraph 40(1)(b) or (c), he is not liable to pay any penalty imposed under section 21 or under any regulation made under section 40 for the same failure unless he was assessed for that penalty or that penalty was demanded from him before the information or complaint giving rise to the conviction was laid or made.
- (6) Information or complaint.—An information or complaint under this section may be laid or made by any officer of the Department of National Revenue, a member of the Royal Canadian Mounted Police or any person thereunto authorized by the Minister and, where an information or complaint purports to have been laid or made under this

section, it shall be deemed to have been laid or made by a person thereunto authorized by the Minister and shall not be called in question for lack of authority of the informant or complainant except by the Minister or a person acting for him or Her Majesty.

#### PART II

## PENSIONS AND SUPPLEMENTARY BENEFITS

## Interpretation

### 42. (1) Definitions.—In this Part,

- "basic number of contributory months", in the case of any contributor, means one hundred and twenty minus the number of months that were excluded from the contributor's contributory period under this Act or under a provincial pension plan by reason of disability;
- "child" of a contributor means a child of the contributor, whether born before or after the contributor's death, and includes an individual adopted legally or in fact by the contributor while the individual was under twenty-one years of age, and an individual of whom, either legally or in fact, the contributor had, or immediately before the individual reached twenty-one years of age did have, the custody and control, but does not include a child of the contributor who is adopted legally or in fact by someone other than the contributor or his spouse prior to the death or disability of the contributor unless the contributor was maintaining the child, as defined by regulation;
- "dependent child" of a contributor means a child of the contributor who
  - (a) is less than eighteen years of age,
  - (b) is eighteen or more years of age but less than twenty-five years of age and is in full-time attendance at a school or university as defined by regulation, or
  - (c) is a child other than a child described in paragraph (b), is eighteen or more years of age and is disabled, having been disabled without interruption since the time he reached eighteen years of age or the contributor died, whichever occurred later:
- "disabled contributor's child" or any form of that expression of like import means a dependent child of a contributor who is disabled, but does not include a dependent child described in paragraph (c) of the definition "dependent child" in this section;
- "family allowance recipient" means a person who received or is in receipt of an allowance or a family allowance pursuant to the Family Allowances Act, chapter F-1 of the Revised Statutes of Canada, 1970, as it read immediately before being repealed or the Family Allowances Act for that period prior to a child reaching seven years of age, and such other persons as may be prescribed by regulation;
- "Minister" means the Minister of National Health and Welfare;
- "orphan" of a contributor means a dependent child of a contributor who has died but does not include a dependent child described in paragraph (c) of the definition "dependent child";
- "surviving spouse with dependent children" means a surviving spouse of a contributor who maintains wholly or substantially one or more dependent children of the contributor:

"wholly or substantially" has such meaning as may be prescribed;

- (2) When person deemed disabled.—For the purposes of this Act,
- (a) a person shall be considered to be disabled only if he is determined in prescribed manner to have a severe and prolonged mental or physical disability, and for the purposes of this paragraph,
  - (i) a disability is severe only if by reason thereof the person in respect of whom the determination is made is incapable regularly of pursuing any substantially gainful occupation, and
  - (ii) a disability is prolonged only if it is determined in prescribed manner that the disability is likely to be long continued and of indefinite duration or is likely to result in death; and
- (b) a person shall be deemed to have become or to have ceased to be disabled at such time as is determined in the prescribed manner to be the time when the person became or ceased to be, as the case may be, disabled, but in no case shall a person be deemed to have become disabled earlier than fifteen months before the time of the making of any application in respect of which the determination is made.

R.S. 1985, c. 30 (2nd Supp.), s. 12; 1992, c. 1, s. 23.

#### Pension Index

- 43. (1) Pension Index for subsequent years.—Subject to subsection (2), the Pension Index for each year shall be calculated, in prescribed manner, as the average for the twelve month period ending October 31 in the preceding year of the Consumer Price Index for each month in that twelve month period.
- (2) Exception.—For any year for which the calculation required by subsection (1) yields a Pension Index that is less than the Pension Index for the preceding year, the Pension Index shall be taken to be the Pension Index for the preceding year.
- (3) Where basis of Consumer Price Index is changed.—Where at any time the Consumer Price Index is adjusted to reflect a new time basis or a new content basis with a resulting percentage adjustment being made in the figures for that Index, a corresponding percentage adjustment shall, at the time of the next calculation of the Pension Index, be made in all values then existing of the Pension Index.

  1991, c. 44, s. 3.

# DIVISION A

#### BENEFITS PAYABLE

- 44. (1) Benefits payable.—Subject to this Part,
- (a) a retirement pension shall be paid to a contributor who has reached sixty years of age;
- (b) a disability pension shall be paid to a contributor who has not reached sixty-five years of age, to whom no retirement pension is payable, who is disabled and who
  - (i) has made contributions for not less than the minimum qualifying period,
  - (ii) has made contributions for at least two of the last three calendar years included either wholly or partly within his contributory period,

- (iii) where there are only two calendar years included either wholly or partly within his contributory period, has made contributions for both such years, or
- (iv) is a contributor to whom a disability pension would have been payable at the time the contributor is deemed to have become disabled had an application for a disability pension been received prior to the time the contributor's application for a disability pension was actually received;
- (c) a death benefit shall be paid to the estate of a deceased contributor who has made contributions for not less than the minimum qualifying period;
- (d) a survivor's pension shall be paid to the surviving spouse, as determined pursuant to this Act, of a deceased contributor who has made contributions for not less than the minimum qualifying period, if the surviving spouse
  - (i) has reached sixty-five years of age, or
  - (ii) in the case of a surviving spouse who has not reached sixty-five years of age,
    - (A) had at the time of the death of the contributor reached thirty-five years of age,
    - (B) was at the time of the death of the contributor a surviving spouse with dependent children, or
    - (C) is disabled;
- (e) a disabled contributor's child's benefit shall be paid to each child of a disabled contributor who
  - (i) has made contributions for not less than the minimum qualifying period,
  - (ii) has made contributions for at least two of the last three calendar years included either wholly or partly within his contributory period,
  - (iii) where there are only two calendar years included either wholly or partly within his contributory period, has made contributions for both those years, or
  - (iv) is a contributor to whom a disability pension would have been payable at the time the contributor is deemed to have become disabled had an application for a disability pension been received prior to the time the contributor's application for a disability pension was actually received; and
- (f) an orphan's benefit shall be paid to each orphan of a deceased contributor who has made contributions for not less than the minimum qualifying period.
- (2) Calculation of minimum qualifying period in case of disability pension and disabled contributor's child's benefits.—For the purposes of paragraphs (1)(b) and (e),
  - (a) a contributor shall be considered to have made contributions for not less than the minimum qualifying period only if he has made contributions
    - (i) for at least five of the last ten calendar years included either wholly or partly within his contributory period, or
    - (ii) where there are fewer than ten calendar years included either wholly or partly within his contributory period, for at least five of those years; and
  - (b) the contributory period of a contributor shall be the period

- (i) commencing January 1, 1966 or when he reaches eighteen years of age, whichever is the later, and
- (ii) ending with the month in which he is determined to have become disabled for the purpose of paragraph (1)(b),

## but excluding

- (iii) any month that was excluded from the contributor's contributory period under this Act or under a provincial pension plan by reason of disability, and
- (iv) in relation to any benefits payable under this Act or any month after December, 1977, any month for which he was a family allowance recipient in a year for which his unadjusted pensionable earnings were equal to or less than his basic exemption for the year.
- (3) Calculation in case of other supplementary benefits.—For the purposes of paragraphs (1)(c), (d) and (f), a contributor shall be considered to have made contributions for not less than the minimum qualifying period only if he has made contributions
  - (a) for at least one third of the total number of years included either wholly or partly within his contributory period, excluding from the calculation of that contributory period any month in a year after the year in which he reaches sixty-five years of age and for which his unadjusted pensionable earnings were equal to or less than his basic exemption for that year, but in no case for less than three years; or
  - (b) for at lest ten years.

R.S. 1985, c. 30 (2nd Supp.), s. 13; 1991, c. 44, s. 4; 1992, c. 2, s. 1.

#### DIVISION B

#### CALCULATION OF BENEFITS

### Basic Amount and Annual Adjustment

- 45. (1) Basic amount of benefit.—A reference in this Part to the basic amount of any benefit shall be construed as a reference to the amount thereof calculated as provided in this Part without regard to subsection (2).
- (2) Annual adjustments.—Where any benefit has become payable commencing with a month in any year, the basic monthly amount of the benefit shall be adjusted annually, in prescribed manner, so that the amount payable for a month in any following year is an amount equal to the product obtained by multiplying
  - (a) the amount that would have been payable for that month if no adjustment had been made under this section with respect to that following year,

by

- (b) the ratio that the Pension Index for that following year bears to the Pension Index for the year preceding that following year.
- R.S. 1985, c. 30 (2nd Supp.), s. 14.
- 46. (1) Amount of retirement pension.—Subject to this section, a retirement pension payable to a contributor is a basic monthly amount equal to twenty-five per cent of his average monthly pensionable earnings.

- (2) Special case.—Subject to this section, the basic monthly amount of a retirement pension payable to a former disability pension recipient in respect of whom a division of unadjusted pensionable earnings is approved either before of after the commencement of the retirement pension, where the division reduces the retirement pension otherwise payable, shall be calculated by dividing
  - (a) the aggregate of
    - (i) the basic monthly amount of the retirement pension calculated in subsection (1) that would be payable to the contributor had his unadjusted pensionable earnings not been subject to the division, multiplied by the number of months that have been excluded from the contributor's contributory period by reason of disability, and
    - (ii) the basic monthly amount of the retirement pension calculated in subsection (1) that would be payable following the division, multiplied by the number of months in the contributor's contributory period calculated in accordance with section 49

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- (b) the aggregate of
  - (i) the number of months that have been excluded from the contributor's contributory period by reason of disability, and
  - (ii) the number of months in the contributor's contributory period calculated in accordance with section 49.
- (3) Upward or downward adjustment factor.—Subject to subsections (4) to (6), a retirement pension that becomes payable after December 31, 1986 commencing with a month other than the month in which the contributor reaches sixty-five years of age is a basic monthly amount equal to the basic monthly amount calculated in subsection (1) or (2), as the case may be, adjusted by a factor fixed by the Minister, on the advice of the Chief Actuary of the office of the Superintendent of Financial Institutions, to reflect the time interval between the month in which the retirement pension commences and the month in which the contributor reached, or would reach, sixty-five years of age, but such time interval shall be deemed never to exceed five years.
- (4) Exception where division of unadjusted pensionable earnings increases retirement pension.—Subject to subsection (5), where, as a result of a division of unadjusted pensionable earnings pursuant to section 55 or 55.1, a retirement pension that was payable increases, the adjustment factor applicable thereafter to the basic monthly amount of the retirement pension calculated in subsection (1) or (2), as the case may be, in lieu of the adjustment factor under subsection (3), shall be determined by the formula

$$\frac{(F1 \times P1) + (F2 \times E)}{P2}$$

where

- (a) "F1" is an amount equal to the adjustment factor under subsection (3) at the time the retirement pension first became payable;
- (b) "P1" is the basic monthly amount of the retirement pension calculated in subsection (1) or (2), as the case may be, before the division;

- (c) "F2" is the lessor of
  - (i) an amount equal to what the adjustment factor under subsection (3) would have been if the retirement pension had commenced in the month in which the increase commences to be payable, and
  - (ii) 1;
- (d) "E" is equal to the excess of P2 over P1; and
- (e) "P2" is the basic monthly amount of the retirement pension immediately following the division.
- (5) Exception where survivor's pension reduced.—Except where otherwise provided by an agreement under section 80, where a person is in receipt of a retirement pension under this Act and a survivor's pension under this Act and the survivor's pension is at any time reduced from its full amount pursuant to subsection 58(2), any downward adjustment factor resulting from the application of subsection (3) or (4) at that time shall not be applied to the whole of the basic monthly amount of the retirement pension calculated in subsection (1) or (2), as the case may be, but only to the amount remaining when that basic monthly amount is reduced by the product obtained in multiplying
- (a) the amount by which the survivor's pension has been reduced by
  - (b) the ratio that the Pension Index for the year in which the retirement pension first commenced to be payable bears to the Pension Index for the year in which the survivor's pension is reduced.
- (6) Exception where division after age 65 precedes commencement of retirement pension.—Where, after a person has reached sixty-five years of age but before the person commences to receive a retirement pension, a division of unadjusted pensionable earnings takes place under section 55 or 55.1 in respect of that person, the upward adjustment factor under subsection (3) to be applied to any increase in the retirement pension that is attributable to the division shall be based on the time interval between the taking place of the division and the commencement of the retirement pension, and shall not take into account the time interval between the month in which the person reaches sixty-five years of age and the month in which the division takes place.
- R.S. 1985, c. 30 (2nd Supp.), s. 15; c. 18 (3rd Supp.), s. 29; 1991, c. 44, s. 5.
- 47. Amount of average monthly pensionable earnings.—Where a retirement pension becomes payable to a contributor commencing with any month before January, 1976, his average monthly pensionable earnings are an amount calculated by dividing his total pensionable earnings by the basic number of contributory months.
- 48. (1) Average monthly pensionable earnings in case of pension commencing after December, 1975.—Subject to subsections (2), (3) and (4), where a retirement pension becomes payable to a contributor commencing with any month after December, 1975, his average monthly pensionable earnings are an amount calculated by dividing his total pensionable earnings by the total number of months in his contributory period or by the basic number of contributory months, whichever is the greater.
- (2) Deductions in calculating average monthly pensionable earnings of certain months during child raising years.—In calculating the average monthly pensionable earnings of a contributor in accordance with subsection (1) for the purpose of calculating or recalculating benefits payable for a month commencing on or after January 1, 1978, there may be deducted

- (a) from the total number of months in a contributor's contributory period, those months during which he was a family allowance recipient and during which his pensionable earnings were less than his average monthly pensionable earnings calculated without regard to subsections (3) and (4), but no such deduction shall reduce the number of months in his contributory period to less than the basic number of contributory months, except
  - (i) for the purpose of calculating a disability benefit, in which case the words "the basic number of contributory months" shall be read as "twenty-four months", and
  - (ii) for the purpose of calculating a death benefit and a survivor's pension, in which case the words "the basic number of contributory months" shall be read as "thirty-six months"; and
- (b) from his total pensionable earnings, the aggregate of his pensionable earnings attributable to the months deducted pursuant to paragraph (a).
- (3) Deductions allowed where contributory period ends after age 65.—Where a contributor's contributory period ends after the month preceding the month in which he reaches sixty-five years of age and the total number of months in his contributory period remaining after the deduction under paragraph 2(a) exceeds the basic number of contributory months, in calculating his average monthly pensionable earnings in accordance with subsection (1) there shall be deducted
  - (a) from the total number of months remaining in his contributory period, the number of months therein after he reached sixty-five years of age or by which the total exceeds the basic number of contributory months, whichever is the lesser; and
  - (b) from his total pensionable earnings remaining after the deduction under paragraph (2)(b), the aggregate of his pensionable earnings for a number of months equal to the number of months deducted under paragraph (a), for which months that aggregate is less than the aggregate of his pensionable earnings for any other like number of months in his contributory period other than for months for which a deduction has already been made under subsection (2).
- (4) Deductions allowed where number of months remaining exceeds 120.—Where the number of months remaining after making any deduction under subsection (2) or (3) from the total number of months in the contributory period of a contributor exceeds one hundred and twenty, in calculating his average monthly pensionable earnings in accordance with subsection (1) there shall be deducted
  - (a) from the number of months so remaining, a number of months equal to
    - (i) fifteen per cent of the number so remaining, and if that fifteen per cent includes a fraction of a month, the fraction shall be taken to be a complete month,

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(ii) the number of months by which the number so remaining exceeds one hundred and twenty,

whichever is lesser; and

(b) from his total pensionable earnings remaining after making any deduction under

subsection (2) or (3), the aggregate of his pensionable earnings for a number of months equal to the number of months deducted under paragraph (a), for which months that aggregate is less than his aggregate pensionable earnings for any like number of months in his contributory period other than for months for which a deduction has already been made under subsection (2) or (3).

R.S. 1985, c. 30 (2nd Supp.), s. 16.

- 49. Contributory period.—The contributory period of a contributor is the period commencing January 1, 1966 or when he reaches eighteen years of age, whichever is the later, and ending
  - (a) where a benefit other than a disability pension commences before the end of 1986, when he reaches sixty-five years of age, or if he makes a contribution for earnings after he reaches sixty-five years of age, with the month for which he last made such a contribution, and in any case not later than the month in which he dies, or
  - (b) where a benefit other than a disability pension commences after the end of 1986, with the earliest of
    - (i) the month preceding the month in which he reaches seventy years of age,
    - (ii) the month in which he dies, or
    - (iii) the month preceding the month in which the retirement pension commences,

but excluding

- (c) any month that was excluded from the contributor's contributory period under this Act or under a provincial pension plan by reason of disability, and
- (d) in relation to any benefits payable under this Act for any month after December, 1977, any month for which he was a family allowance recipient in a year for which his unadjusted pensionable earnings were equal to or less than his basic exemption for the year.
- R.S. 1985, c. 30 (2nd Supp.), s. 17.
- 50. Total pensionable earnings.—The total pensionable earnings of a contributor are the total for all months in his contributory period of his pensionable earnings for each month calculated as provided in section 51.
- 51. Calculation of pensionable earnings for a month.—The pensionable earnings of a contributor for a month shall be calculated by multiplying the earnings for which the contributor is deemed by section 52 to have made a contribution for the month by the ratio that the average of the Year's Maximum Pensionable Earnings for the year in which a benefit becomes payable to him under this Act or under a provincial pension plan and for each of the two preceding years, bears to the Year's Maximum Pensionable Earnings for the year that includes that month.

R.S. 1985, c. 30 (2nd Supp.), s. 18.

52. (1) Amount of earnings for which contribution deemed to have been made for a month.—For the purpose of calculating the pensionable earnings of a contributor for a month in any year for which the contributor has made a contribution, the contribution shall be deemed to have been made for all months in the year, and the earnings for which he shall be deemed to have made a contribution for each month in the year are an amount calculated by dividing his unadjusted pensionable earnings for the year by twelve, except that

- (a) for a year in which the contributor reaches eighteen years of age or in which a disability pension ceases to be payable to him under this Act or under a provincial pension plan, the contribution shall be deemed to have been made for earnings for the months in the year after he reached that age or after the pension ceased to be payable, as the case may be, and
- (b) for a year in which the contributor reaches seventy years of age or dies, in which a retirement pension becomes payable to him under this Act or under a provincial pension plan or in which any month is excluded from his contributory period under this Act or under a provincial pension plan by reason of disability, the contribution shall be deemed to have been made for earnings for the months in the year before the contributor reached seventy years of age or died, before the retirement pension became payable or that were not so excluded, as the case may be,

in which case the earnings for which he shall be deemed to have made a contribution for each such month shall be an amount calculated by dividing his unadjusted pensionable earnings for that year by the number of those months.

- (2) Where no contribution made.—For the purpose of calculating the pensionable earnings of a contributor for a month in any year for which the contributor made no contribution, the amount of the earnings for which a contribution shall be deemed to have been made for any month in the year shall be deemed to be zero.
  - (3) When contribution deemed to have been made.—For the purposes of this Part,
  - (a) a contributor shall be deemed to have made a contribution for any year for which his unadjusted pensionable earnings exceed his basic exemption for the year, and shall be deemed to have made no contribution for any year for which his unadjusted pensionable earnings do not exceed his basic exemption for the year; and
  - (b) a contributor shall be deemed to have made a contribution for earnings for any month for which a contribution is deemed by subsection (1) to have been made by him.
- R.S. 1985, c. 30 (2nd Supp.), s. 19.
- 53. Unadjusted pensionable earnings for a year.—Subject to section 54, the unadusted pensionable earnings of a contributor for a year are an amount equal to
  - (a) the aggregate of
    - (i) his contributory salary and wages for the year, and
    - (ii) his contributory self-employed earnings for the year in the case of an individual described in section 10,
  - (b) the aggregate of
    - (i) his earnings on which a contribution has been made for the year under this Act, calculated as the aggregate of
      - (A) his salary and wages on which a contribution has been made for the year, and
      - (B) the amount of any contribution required to be made by the contributor for the year in respect of the contributor's self-employed earnings divided by the contribution rate for self-employed persons for the year,
    - (ii) his earnings on which a contribution has been made for the year under a provincial pension plan, calculated as the aggregate of

- (A) such amount as is determined in prescribed manner to be his salary and wages on which a contribution has been made for the year by him under a provincial pension plan, and
- (B) the amount of any contribution required to be made by the contributor for the year under a provincial pension plan in respect of the contributor's self-employed earnings divided by the contribution rate for self-employed persons for the year,
- (iii) his basic exemption for the year, or
- (c) his maximum pensionable earnings for the year,

whichever is the least, except that where the amount calculated as provided in paragraph (a) is equal to or less than the amount of his basic exemption for the year, his unadjusted pensionable earnings for that year shall be deemed to be zero.

R.S. 1985, c. 30 (2nd Supp.), s. 20.

54. Unadjusted pensionable earnings for years of division.—The amount of the unadjusted pensionable earnings of a contributor for a year determined under section 53 shall be adjusted for each year in which there is a division of unadjusted pensionable earnings under section 55 or 55.1 and under a provincial pension plan.

R.S. 1985, c. 30 (2nd Supp.), s. 21.

Division of Unadjusted Pensionable Earnings for Divorces and Annulments before the Coming into Force of Section 55.1

- 55. (1) Application for division.—Subject to this section, subsections 55.2(2), (3) and (4) and section 55.3, an application for a division of the unadjusted pensionable earnings of the former spouses to a marriage may be made in writing to the Minister by or on behalf of either former spouse, by the estate of either former spouse or by such person as may be prescribed, within thirty-six months after the date of a decree absolute of divorce, of a judgment granting a divorce under the *Divorce Act* or of a judgment of nullity of the marriage, granted or rendered on or after January 1, 1978 and before the coming into force of section 55.1.
  - (2) Idem.—For the purposes of this section,
  - (a) notwithstanding paragraphs (b) and (c), the former spouses must have cohabited for at least thirty-six consecutive months during the marriage before an application made under subsection (1) may be approved by the Minister;
  - (b) the marriage shall be deemed to have been solemnized or nullified or a divorce deemed to have been made final on the last day of the year preceding the registered date of the marriage or the judgment of nullity or the effective date of a decree absolute of the divorce or of a judgment granting a divorce under the Divorce Act; and
  - (c) the former spouses shall be deemed to have cohabited throughout the year in which the marriage was solemnized, and shall be deemed not to have cohabited at any time during the year of divorce or of annulment of the marriage.
- (3) **Period of cohabitation.**—In determining the period for which the unadjusted pensionable earnings of the former spouses shall be divided, only those months during which the former spouses cohabited during the marriage shall be considered and, for the purposes of this section, months during which former spouses cohabited shall be determined in the prescribed manner.

- (4) Division of unadjusted pensionable earnings.—On approval by the Minister of an application referred to in subsection (1), the unadjusted pensionable earnings for each former spouse for the period of cohabitation attributable to contributions made under this Act, determined in the same manner as the total pensionable earnings attributable to contributions made under this Act are determined in section 78, shall be added and then divided equally and the unadjusted pensionable earnings so divided shall be attributable to each former spouse.
- (5) On division unadjusted pensionable earnings under this Act.—Where there is a division under subsection (4) and under a provincial pension plan, for the purposes of benefit calculation and payment under this Act, the total unadjusted pensionable earnings of a contributor for a year of division shall be the aggregate of his unadjusted pensionable earnings attributed under subsection (4) and his unadjusted pensionable earnings attributed under a provincial pension plan.
- (6) No division.—No division of unadjusted pensionable earnings for a period of cohabitation shall be made
  - (a) where the total unadjusted pensionable earnings of the former spouses in a year does not exceed twice the Year's Basic Exemption;
  - (b) for the period before which one of the former spouses to a marriage reached eighteen years of age or after which a former spouse reached seventy years of age;
  - (c) for the period in which one of the former spouses to a marriage was a beneficiary of a retirement pension under this Act or under a provincial pension plan; and
  - (d) for any month that is excluded from the contributory period of one of the former spouses under this Act or a provincial pension plan by reason of disability.
- (7) Benefits in pay.—Where an application referred to in subsection (1) has been approved and a benefit is payable under this Act to or in respect of either of the former spouses to a marriage for any month commencing on or before the day of receipt of an application under subsection (1), the basic amount of the benefit shall be calculated and adjusted in accordance with section 45 but subject to the division of unadjusted pensionable earnings made under this section and the adjusted benefit shall be paid effective the month following the month the application referred to in subsection (1) is received.
- (8) Notification of division.—On approval by the Minister of an application for division of unadjusted pensionable earnings, an applicant and the former spouse to the marriage or his estate shall be notified in a manner prescribed by regulation and, where the applicant or the former spouse to the marriage of his estate is dissatisfied with the division or the result thereof, the right of appeal as set out in this Part applies.
- (9) Regulations.—The Governor in Council may make regulations prescribing the time, manner and form of making applications for division of unadjusted pensionable earnings or withdrawal of applications for that division, the procedures to be followed in dealing with and approving those applications and the information and evidence to be furnished in connection therewith.
- R.S. 1985, c. 30 (2nd Supp.), s. 22; 1991, c. 44, s. 6.

# Division of Unadjusted Pensionable Earnings

55.1 (1) When mandatory division to take place.—Subject to this section and sections 55.2 and 55.3, a division of unadjusted pensionable earnings shall take place in the following circumstances:

- (a) following the issuance of a decree absolute of divorce, a judgment granting a divorce under the *Divorce Act* or a judgment of nullity of a marriage, on the Minister's being informed of the decree or judgment, as the case may be, and receiving the prescribed information;
- (b) following the approval by the Minister of an application made by or on behalf of either spouse or his estate, if
  - (i) the spouses have been living separate and apart for a period of one year or more, and
  - (ii) in the event of the death of one of the spouses after they have been living separate and apart for a period of one year or more, the application is made within three years after the death; and
- (c) following the approval by the Minister of an application made by or on behalf of either former spouse, within the meaning of subparagraph (a)(ii) of the definition "spouse" in subsection 2(1), or his estate, if
  - (i) the former spouses have been living separate and apart for a period of one year or more, or
  - (ii) one of the former spouses has died during that period,

and the application is made within four years after the day on which the former spouses commenced to live separate and apart.

- (2) Calculation of period of separation.—For the purposes of this section,
- (a) spouses shall be deemed to have lived separate and apart for any period during which they lived apart and either of them had the intention to live separate and apart from the other; and
- (b) a period during which spouses have lived separate and apart shall not be considered to have been interrupted or terminated
  - (i) by reason only that either spouse has become incapable of forming or having an intention to continue to live separate and apart or of continuing to live separate and apart of the spouse's own volition, if it appears to the Minister that the separation would probably have continued if the spouse had not become so incapable, or
  - (ii) by reason only that the spouses have resumed cohabitation during a period of, or periods totalling, not more than ninety days with reconciliation as its primary purpose.
- (3) **Period of cohabitation.**—For the purposes of this section, the spouses or former spouses must have cohabited for a continuous period of at least one year in order for a division of unadjusted pensionable earnings to take place, and, for the purposes of this subsection, a continuous period of at least one year shall be determined in a manner prescribed by regulation.
- (4) Idem.—In determining the period for which the unadjusted pensionable earnings of the spouses or former spouses shall be divided, only those months during which the spouses or former spouses cohabited shall be considered, and, for the purposes of this subsection, months during which the spouses or former spouses cohabited shall be determined in the prescribed manner.
  - (5) Minister's discretion.—Before a division of unadjusted pensionable earnings is

made under this section, or within the prescribed time period after such a division has been made, the Minister may refuse to make the division or may cancel the division, as the case may be, if he is satisfied that the division would be, or is, as the case may be, to the detriment of both spouses or former spouses.

- (6) Application of section.—This section applies
- (a) in respect of decrees absolute of divorce, judgments granting a divorce under the *Divorce Act* and judgments of nullity of a marriage, issued after the coming into force of this section; and
- (b) in respect of spouses and former spouses who commence to live separate and apart after the coming into force of this section.
- R.S. 1985, c. 30 (2nd Supp.), s. 23; 1991, c. 44, s. 7.
- 55.2 (1) Definition of "spousal agreement".—In this section, "spousal agreement" means
  - (a) a pre-marriage agreement between spouses-to-be, which agreement is to take effect on marriage; or
  - (b) an agreement between spouses or former spouses, including a separation agreement, entered into
    - (i) before the day of any application made under section 55 or 55.1, or
    - (ii) for the purpose of a division under paragraph 55.1(1)(a), before the issuance of the decree absolute of divorce, judgment granting a divorce under the *Divorce Act* or judgment of nullity of the marriage, as the case may be.
- (2) Spousal agreement or court order not binding on Minister.—Except as provided in subsection (3), where a spousal agreement was entered into or a court order was made on or after June 4, 1986, the provisions of that spousal agreement or court order are binding on the Minister for the purposes of a division of unadjusted pensionable earnings under section 55 or 55.1.
  - (3) Spousal agreement binding on Minister.—Where
  - (a) a spousal agreement entered into on or after June 4, 1986 contains a provision that expressly mentions this Act and indicates the intention of the spouses or former spouses that there be no division of unadjusted pensionable earnings under section 55 or 55.1,
  - (b) that provision of the spousal agreement is expressly permitted under the provincial law that governs the spousal agreement, and
  - (c) that provision of the spousal agreement has not been invalidated by a court order,
- the Minister shall not make a division under section 55 or 55.1.
- (4) Minister to notify parties.—The Minister shall, forthwith after being informed of a decree absolute of divorce, a judgment granting a divorce under the Divorce Act or a judgment of nullity of a marriage or after receiving an application under section 55 or 55.1, notify each of the spouses or former spouses, in prescribed manner, of the periods of unadjusted pensionable earnings to be divided, and of such other information as the Minister deems necessary.
- (5) Division of unadjusted pensionable earnings.—Where there is a division under section 55.1, the unadjusted pensionable earnings for each spouse or former spouse for

the period of cohabitation attributable to contributions made under this Act, determined in the same manner as the total pensionable earnings attributable to contributions made under this Act are determined in section 78, shall be added and then divided equally, and the unadjusted pensionable earnings so divided shall be attributed to each spouse or former spouse.

- (6) Effect of division.—Where there is a division under section 55.1 and under a provincial pension plan, for the purposes of benefit calculation and payment under this Act, the total unadjusted pensionable earnings of a contributor for a year of division shall be the aggregate of this unadjusted pensionable earnings attributed under subsection (5) and his unadjusted pensionable earnings attributed under a provincial pension plan.
- (7) Provincial pension plans.—No division under section 55.1 shall be made for any month during which the spouses or former spouses cohabited and for which either of them contributed to a provincial pension plan (and, for the purposes of this subsection, months during which the spouses or former spouses cohabited shall be determined in the prescribed manner), unless the unadjusted pensionable earnings attributed to the spouses or former spouses under the provincial pension plan are divided for that month in a manner substantially similar to that described in this section and section 55.1.
- (8) No division.—No division under section 55.1 for a period of cohabitation shall be made
  - (a) where the total unadjusted pensionable earnings of the spouses or former spouses in a year does not exceed twice the Year's Basic Exemption;
  - (b) for the period before which one of the spouses or former spouses reached eighteen years of age or after which a spouse or former spouse reached seventy years of age;
  - (c) for the period in which one of the spouses or former spouses was a beneficiary of a retirement pension under this Act or under a provincial pension plan; and
  - (d) for any month that is excluded from one of the spouse's or former spouse's contributory period under this Act or a provincial pension plan by reason of disability.
- (9) Payment of benefit.—Where there is a division under section 55.1 and a benefit is or becomes payable under this Act to or in respect of either of the spouses or former spouses for a month not later than the month following the month in which the division takes place, the basic amount of the benefit shall be calculated and adjusted in accordance with section 46 and adjusted in accordance with subsection 45(2) but subject to the division, and the adjusted benefit shall be paid effective the month following the month in which the division takes place but in no case shall a benefit that was not payable in the absence of the division be paid in respect of the month in which the division takes place or any prior month.
- (10) **Notification of division.**—Where there is a division under section 55.1, both spouses or former spouses or their respective estates shall be notified in the prescribed manner and, where either spouse or former spouse or the estate is dissatisfied with the division or the result thereof, the right of appeal as set out in this Part applies.
  - (11) Regulations.—The Governor in Council may make regulations prescribing
  - (a) the time, manner and form of making applications for a division of unadjusted pensionable earnings or withdrawal of application for such division;

- (b) the procedures to be followed in dealing with and approving such applications and the information and evidence to be furnished in connection therewith; and
- (c) the effective dates of the approval or taking place of a division and of the attributation of pensionable earnings following a division.
- R.S. 1985, c. 30 (2nd Supp.), s. 23; 1991, c. 44, s. 8.
- 55.3 (1) Incapacity.—Where an application for a division of unadjusted pensionable earnings is made under subsection 55(1) or 55.1(1) or the Minister receives the prescribed information referred to in paragraph 55.1(1)(a) and the Minister is satisfied, on the basis of evidence provided by or on behalf of the spouse or former spouse, that the spouse or former spouse had been incapable of forming or expressing an intention to make an application or to provide the information to the Minister on the day on which the application was actually made or the information was actually received, the Minister may deem the application to have been made or the information to have been received in the first month in which a division could have taken place or in the month that the Minister considers the spouse's or former spouse's last relevant period of incapacity to have commenced, whichever is the later.
- (2) Idem.—Where an application for a division of unadjusted pensionable earnings is made under subsection 55(1) or 55.1(1) or the Minister receives the prescribed information referred to in paragraph 55.1(1)(a) and the Minister is satisfied, on the basis of evidence provided by or on behalf of the spouse or former spouse, that
  - (a) the spouse or former spouse had been incapable of forming or expressing an intention to make an application or to provide the information to the Minister before the day on which the application was actually made or the information was actually received by the Minister,
  - (b) the spouse or former spouse had ceased to be so incapable before that day, and
  - (c) the application was actually made or the information was actually received by the Minister
    - (i) within the period that begins on the day on which the spouse or former spouse had ceased to be so incapable and that comprises the same number of days, not exceeding twelve months, as in the period of incapacity, or
    - (ii) where the period referred to in subparagraph (i) comprises fewer than thirty days, not more than one month after the month in which the spouse or former spouse had ceased to be so incapable,

the Minister may deem the application to have been made or the information to have been received in the first month in which a division could have taken place or in the month in which the Minister considers the spouse's or former spouse's last relevant period of incapacity to have commenced, whichever is the later.

- (3) **Period of incapacity.**—For the purposes of subsections (1) and (2), a period of incapacity must be a continuous period except as otherwise prescribed.
- (4) **Application.**—This section applies only to individuals who were incapacitated on or after January 1, 1991.
  1991, c. 44, s. 9.

# Disability Pension

56. (1) Amount of disability pension.—A disability pension payable to a contributor is a basic monthly amount consisting of

- (a) a flat rate benefit, calculated as provided in subsection (2); and
- (b) seventy-five per cent of the amount of the contributor's retirement pension calculated as provided in this section.
- (2) Calculation of flat rate benefit.—The amount of the flat rate benefit mentioned in paragraph (1)(a) is
  - (a) in the case of a flat rate benefit commencing to be payable for a month in the year 1986, ninety-one dollars and six cents;
  - (b) in the case of a flat rate benefit payable for a month in the year 1987, an amount calculated by multiplying
    - (i) two hundred and thirty-three dollars and thirty-eight cents

by

- (ii) the ratio that the Pension Index for 1987 bears to the Pension Index for 1986; and
- (c) in the case of a flat rate benefit commencing to be payable for a month in the year 1988 or any subsequent year, an amount calculated by multiplying
  - (i) the amount of the flat rate benefit that would have been payable for a month in the year preceding that year

by

- (ii) the ratio that the Pension Index for the year in which the benefit commences to be payable bears to the Pension Index for the year preceding that year.
- (3) Calculation of contributor's retirement pension.—The amount of the contributor's retirement pension to be used for the purpose of paragraph (1)(b) is an amount equal to twenty-five per cent of his average monthly pensionable earnings calculated as provided in subsections (4) and (5).
- (4) Average monthly pensionable earnings.—For the purposes of subsection (3), the average monthly pensionable earnings of a contributor is, subject to subsections 48(2) and (4), the amount obtained by dividing
  - (a) his total pensionable earnings

by

- (b) the total number of months in his contributory period or twenty-four, whichever is greater.
- (5) Contributory period.—For the purposes of subsection (4), the contributory period of a contributor is the period
  - (a) commencing January 1, 1966 or when he reaches eighteen years of age, whichever is the later, and
  - (b) ending with the month in which he is determined to have become disabled for the purpose of paragraph 44(1)(b),

#### but excluding

- (c) any month that was excluded from the contributor's contributory period under this Act or under a provincial pension plan by reason of disability, and
- (d) in relation to any benefits payable under this Act for any month after December, 1977, any month for which he was a family allowance recipient in a year for

which his unadjusted pensionable earnings were equal to or less than his basic exemption for the year.

- (6) Where division of unadjusted pensionable earnings occurs.—The amount of the contributor's retirement pension to be used for the purpose of paragraph (1)(b), in the case of a contributor in respect of whom a division of unadjusted pensionable earnings takes place either before or after the commencement of the disability pension, where the division reduces the disability pension otherwise payable, shall be calculated by dividing
  - (a) the aggregate of
    - (i) the amount of the contributor's retirement pension calculated in accordance with subsection (3) to (5) before the division, multiplied by the aggregate of
      - (A) the number of months that have been excluded from the contributor's contributory period under this Act or a provincial pension plan by reason of disability, and
      - (B) the number of months remaining until the month in which the contributor reaches sixty-five years of age, and
    - (ii) the amount of the contributor's retirement pension calculated in accordance with subsection (3) to (5) following the division, multiplied by the number of months in the contributor's contributory period calculated in accordance with subsection (5)

by

- (b) the aggregate of
  - (i) the number of months that have been excluded from the contributor's contributory period under this Act or under a provincial pension plan by reason of disability.
  - (ii) the number of months remaining until the month in which the contributor reaches sixty-five years of age, and
  - (iii) the number of months in the contributor's contributory period calculated in accordance with subsection (5).

R.S. 1985, c. 30 (2nd Supp.), s. 24; 1991, c. 44, s. 10.

### Death Benefit

- 57. (1) Amount of death benefit.—A death benefit payable to the estate of a contributor is a lump sum amount equal to
  - (a) six times the amount of the contributor's retirement pension, calculated as provided in subsection (2), or
  - (b) ten per cent of the Year's Maximum Pensionable Earnings for the year in which the contributor died,

whichever is the lesser.

- (2) Calculation of contributor's retirement pension.—The amount of the contributor's retirement pension to be used for the purposes of subsection (1) is
  - (a) in the case of a contributor who died before January 1, 1987 and to whom a retirement pension was payable for the month in which he died, the amount of such pension for that month, but where that contributor's contributory period ended before January 1976, the amount is the amount of the retirement pension

- payable for the month in which he died multiplied by the ratio that the basic number of contributory months bears to the number of months in the contributor's contributory period;
- (b) in the case of a contributor who died before January 1, 1987 and to whom no retirement pension was payable for the month in which he died, an amount equal to twenty-five per cent of his average monthly pensionable earnings, calculated as provided in sections 46 to 53 except that, in making that calculation,
  - (i) subsections 46(3) to (6) and section 47 are not applicable,
  - (ii) subsection 48(1) shall be read as follows:
    - "48. (1) Subject to subsections (2), (3) and (4), the average monthly pensionable earnings of a contributor are an amount calculated by dividing his total pensionable earnings by the total number of months in his contributory period", and
  - (iii) section 51 shall be read as though for the reference therein to the year in which a benefit becomes payable to the contributor there were substituted a reference to the year in which the contributor died; and
- (c) in the case of a contributor who died on or after January 1, 1987,
  - (i) where a retirement pension was not payable for the month in which the contributor died, an amount equal to twenty-five per cent of his average monthly pensionable earnings, calculated as provided in subsection (3), or
  - (ii) where a retirement pension was payable for the month in which the contributor died, the product obtained by multiplying
    - (A) an amount equal to twenty-five per cent of his average monthly pensionable earnings, calculated as provided in subsection (3),

by

- (B) the ratio that the Pension Index for the year that includes that month bears to the Pension Index for the year in which the retirement pension first became payable, calculated, where the year in which the retirement pension first became payable was prior to 1974, as if the Pension Index for that year had not been subject to the limitation referred to in paragraph 43.1(2)(a) of the Canada Pension Plan, chapter C-5 of the Revised Statutes of Canada, 1970, of 1.02 times the Pension Index for the preceding year.
- (3) Calculation of average monthly pensionable earnings.—Subject to subsections 48(2), (3) and (4), the average monthly pensionable earnings of a contributor is an amount calculated by dividing his total pensionable earnings by the total number of months in his contributory period or by thirty-six, whichever is greater, and
  - (a) in the case of a contributor to whom a retirement pension was payable for the month in which he died, section 51 applies; or
  - (b) in the case of a contributor to whom no retirement pension was payable for the month in which he died, section 51 applies but the reference therein to the year in which a benefit becomes payable to the contributor shall be read as a reference to the year in which the contributor died.
- R.S. 1985, c. 30 (2nd Supp.), s. 25; 1991, c. 44, s. 11.

#### Survivor's Pension

- **58.** (1) **Amount of survivor's pension.**—Subject to this section, a survivor's pension payable to the surviving spouse of a contributor is a basic monthly amount as follows:
  - (a) in the case of a surviving spouse who has not reached sixty-five years of age and to whom no retirement pension is payable under this Act or a provincial pension plan, a basic monthly amount consisting of
    - (i) a flat rate benefit, calculated as provided in subsection (1.1), and
    - (ii) 37 1/2 per cent of the amount of the contributor's retirement pension, calculated as provided in subsection (3),

reduced, unless the surviving spouse was at the time of the death of the contributor a surviving spouse with dependent children or unless he is disabled, by 1/120 for each month by which the age of the surviving spouse at the time of the death of the contributor is less than forty-five years, and reduced, if at any time after the death of the contributor the surviving spouse ceases to be

- (iii) a surviving spouse with dependent children and is not at that time disabled, or
- (iv) disabled and is not at that time a surviving spouse with dependent children, by 1/120 for each month by which the age of the surviving spouse at that time is less than forty-five years; and
- (b) in the case of a surviving spouse who has reached sixty-five years of age and to whom no retirement pension is payable under this Act or a provincial pension plan, a basic monthly amount equal to sixty per cent of the amount of the contributor's retirement pension, calculated as provided in subsection (3).
- (1.1) Amount of flat rate benefit.—The amount of the flat rate benefit referred to in subparagraph (1)(a)(i) is
  - (a) in the year 1986, ninety-one dollars and six cents; or
  - (b) in the year 1987 or any subsequent year, an amount calculated by multiplying
    - (i) the amount of the flat rate benefit that would have been payable for a month in the year preceding that year

by

- (ii) the ratio that the Pension Index for the year in which the flat rate benefit commences to be payable bears to the Pension Index for the year preceding that year.
- (2) Calculation of survivor's pension where retirement pension payable.—Where a survivor's pension under this Act and a retirement pension under this Act or under a provincial pension plan are payable to the surviving spouse of a contributor, the basic monthly amount of the survivor's pension payable to the surviving spouse is
  - (a) in the case of a surviving spouse who has not reached sixty-five years of age, the aggregate of
    - (i) a flat rate benefit, calculated as provided in subsection (1.1), and
    - (ii) the lesser of
      - (A) 37 1/2% of the amount of the contributor's retirement pension, calculated as provided in subsection (3), and

- (B) an amount that, when added to the surviving spouse's retirement pension (calculated without regard to subsections 46(3) to (6) but in accordance with subsection 45(2)), is equal to the amount of a benefit of twenty-five per cent of one twelfth of the average of the Year's Maximum Pensionable Earnings for the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's retirement pension commenced to be payable, and for each of the two preceding years, adjusted in accordance with subsection 45(2) as if the benefit had commenced to be payable in the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's retirement pension commenced to be payable; or
- (b) in the case of a surviving spouse who has reached sixty-five years of age, the lesser of
  - (i) sixty per cent of the amount of the contributor's retirement pension, calculated as provided in subsection (3), and
  - (ii) an amount that, when added to the surviving spouse's retirement pension (calculated without regard to subsections 46(3) to (6) but in accordance with subsection 45(2)), is equal to the amount of a benefit of twenty-five per cent of one twelfth of the average of the Year's Maximum Pensionable Earnings for the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's retirement pension commenced to be payable, and for each of the two preceding years, adjusted in accordance with subsection 45(2) as if the benefit had commenced to be payable in the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's retirement pension commenced to be payable.
- (3) Calculation of contributor's retirement pension.—The amount of the contributor's retirement pension to be used for the purposes of subsections (1) and (2) is an amount calculated as provided in paragraph 57(2)(a), (b) or (c), multiplied, for the purpose of calculating the monthly amount of the survivor's pension for months commencing with the month in which
  - (a) a survivor's pension became payable to the surviving spouse by reason of a disability that began after the death of the contributor,
  - (b) the surviving spouse reached sixty-five years of age, not having reached that age at the time of the death of the contributor,
  - (c) the survivor's pension under this Act or the surviving spouse's retirement pension under this Act or a provincial pension plan commenced to be payable, whichever is the later,
  - (d) a survivor's pension became payable to the surviving spouse under this Act in circumstances other than those described in paragraph (a), (b) or (c), or
  - (e) the surviving spouse has had an adjustment to the surviving spouse's retirement pension pursuant to subsection 55(7) or 55.2(9) following a division of unadjusted pensionable earnings,

by the ratio that the Pension Index for the year that includes that month bears to the Pension Index for the year in which the contributor died.

- (4) Pension Index limitation removed.—For the purpose of calculating the monthly amount of a survivor's pension under subsection (3) for any surviving spouse who
  - (a) is the surviving spouse of a contributor who died prior to 1974, and
  - (b) becomes entitled to a survivor's pension commencing with a month in a year after 1973,

the ratio referred to in that subsection shall be calculated as if the Pension Index for the year in which the contributor died had not been subject to the limitation referred to in paragraph 43.1(2)(a) of the Canada Pension Plan, chapter C-5 of the Revised Statutes of Canada, 1970, of 1.02 times the Pension Index for the preceding year.

- (5) Calculation of amount of retirement pension to surviving spouse.—For the purposes of subsection (2), the monthly amount of the retirement pension payable to the surviving spouse of a contributor shall be calculated without regard to any provision of the provincial pension plan referred to in that subsection that reduces the pensions of contributors who have reached sixty-five years of age or precludes the payment of pensions to those contributors by reason of their employment earnings.
- (6) Calculation of disability pension where survivor's pension payable.—Where a survivor's pension under this Act and a disability pension under this Act are payable to the surviving spouse of a contributor, the amount of the disability pension payable to the surviving spouse is an amount that, when added to the amount of the survivor's pension payable to the surviving spouse for a month in the year in which the survivor's pension or the disability pension commenced to be payable, whichever is the later, equals the aggregate of
  - (a) the greater of
    - (i) the flat rate benefit payable under subparagraph (1)(a)(i), and
    - (ii) the flat rate benefit payable under paragraph 56(1)(a), and
  - (b) the lesser of
    - (i) the aggregate of the amounts payable under subparagraph (1)(a)(ii) and paragraph 56(1)(b), and
    - (ii) the amount of a benefit of twenty-five per cent of one twelfth of the average of the Year's Maximum Pensionable Earnings for the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's disability pension commenced to be payable, and for each of the two preceding years, adjusted in accordance with subsection 45(2) as if the benefit had commenced to be payable in the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's disability pension commenced to be payable.
- (7) Special case.—Notwithstanding subsection (6), the Minister may, in prescribed circumstances and on the written request of the applicant, if in the Minister's opinion it would be to the applicant's advantage, pay the applicant the full amount of the disability pension and calculate the amount of the applicant's survivor's pension in a manner similar to that set out in subsection (6) for the calculation of the disability pension, but

in no case may the aggregate of the two pensions exceed what it would have been had subsection (6) applied.

- (8) Calculation of survivor's pension where disability pension payable under provincial pension plan.—Except where otherwise provided by an agreement under section 80, where a survivor's pension under this Act and a disability pension under a provincial pension plan are payable to the surviving spouse of a contributor, the amount of the survivor's pension payable to the surviving spouse is an amount that, when added to the amount of the disability pension payable to the surviving spouse for a month in the year in which the survivor's pension or the disability pension commenced to be payable, whichever is the later, equal the aggregate of
  - (a) the greater of
    - (i) the flat rate benefit payable under subparagraph (1)(a)(i), and
    - (ii) the flat rate benefit payable under the provincial pension plan in respect of disability, and
  - (b) the lesser of
    - (i) the aggregate of
      - (A) the amounts payable under subparagraph (1)(a)(ii), and
      - (B) the portion of the contributor's retirement pension payable to the surviving spouse under the provincial pension plan in respect of disability, and
    - (ii) the amount of a benefit of twenty-five per cent of one twelfth of the average of the Year's Maximum Pensionable Earnings for the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's disability pension commenced to be payable, and for each of the two preceding years, adjusted in accordance with subsection 45(2) as if the benefit had commenced to be payable in the later of the year in which the surviving spouse first became qualified to receive the survivor's pension and the year in which the surviving spouse's disability pension commenced to be payable.
- (9) Interpretation.—For the purposes of this section, a surviving spouse first becomes qualified to receive a survivor's pension in the month following the month in which the surviving spouse first met the criteria of subsection 44(1) in relation to that pension.

R.S. 1985, c. 30 (2nd Supp.), s. 26; 1991, c. 44, s. 12.

## Disabled Contributor's Child's Benefit and Orphan's Benefit

- 59. Amount of benefit.—A disabled contributor's child's benefit payable to the child of a disabled contributor and an orphan's benefit payable to the orphan of a contributor is a basic monthly amount consisting of
  - (a) in the year 1991, one hundred and thirteen dollars and fourteen cents:
  - (b) in the year 1992, the aggregate of
    - (i) one hundred and thirteen dollars and fourteen cents, multiplied by the ratio referred to in subparagraph (c)(ii), and
    - (ii) thirty-five dollars; or
  - (c) in the year 1993 or any subsequent year, an amount calculated by multiplying

(i) the amount of the benefit that would have been payable for a month in the year preceding that year

by

(ii) the ratio that the Pension Index for the year in which the benefit commences to be payable bears to the Pension Index for the year preceding that year.

R.S. 1985, c. 30 (2nd Supp.), s. 27; 1991, c. 44, s. 13.

### DIVISION C

### PAYMENT OF BENEFITS: GENERAL PROVISIONS

- **60.** (1) Application for benefit.—No benefit is payable to any person under this Act unless an application therefor has been made by him or on his behalf and payment of the benefit has been approved under this Act.
- (2) Application for benefit by estate, etc.—Notwithstanding anything in this Act, an application for a benefit, other than a death benefit, that would have been payable to a deceased person who died after December 31, 1977 and who, prior to his death, would have been entitled on approval of an application to payment of that benefit under this Act may be made within one year from the death of that person by the estate, the representative or heir of that person or by such person as may be prescribed by regulation, but this subsection does not apply in respect of a retirement pension where the contributor died after December 31, 1986 not having reached seventy years of age.
- (3) Exception.—Where a disabled contributor's child's benefit would, if the application had been approved, have been payable to a child of a disabled contributor on application made prior to the death of the child or an orphan's benefit would, if the application had been approved, have been payable to an orphan of a contributor on application made prior to the death of the orphan and the child or orphan dies after December 31, 1977, not having reached eighteen years of age, and no application has been made at the time of the death of the child or orphan, an application may be made within one year after the death by the person or agency having custody and control of the child or orphan at the time of the death or, where there is at that time no person or agency having custody and control, by such person or agency as the Minister may direct.
- (4) Benefits payable to estate or other persons.—Where an application is made pursuant to subsection (2) or (3), a benefit that would have been payable to a deceased person referred to in subsection (2) or a deceased child or orphan referred to in subsection (3) shall be paid to the estate or such person as may be prescribed by regulation.
- (5) Application deemed to have been received on date of death.—Any application made pursuant to subsection (2) or (3) is deemed to have been received
  - (a) on the date of the death of a person who, prior to his death, would have been entitled, on approval of an application, to payment of a benefit under this Act; or
  - (b) on the date of the death of a child or an orphan referred to in subsection (3) where the person having custody and control of the child or orphan did not make an application prior to the death of the child or orphan.
- (6) How application to be made.—An application for a benefit shall be made to the Minister in prescribed manner and at the prescribed location.

- (7) Consideration of application and approval by Minister.—The Minister shall forthwith on receiving an application for a benefit consider it and may approve payment of the benefit and determine the amount thereof payable under this Act or may determine that no benefit is payable, and he shall thereupon in writing notify the applicant of his decision.
- (8) Incapacity.—Where an application for a benefit is made on behalf of a person and the Minister is satisfied, on the basis of evidence provided by or on behalf of that person, that the person had been incapable of forming or expressing an intention to make an application on the person's own behalf on the day on which the application was actually made, the Minister may deem the application to have been made in the month preceding the first month in which the relevant benefit could have commenced to be paid or in the month that the Minister considers the person's last relevant period of incapacity to have commenced, whichever is the later.
- (9) Idem.—Where an application for a benefit is made by or on behalf of a person and the Minister is satisfied, on the basis of evidence provided by or on behalf of that person, that
  - (a) the person had been incapable of forming or expressing an intention to make an application before the day on which the application was actually made,
  - (b) the person had ceased to be so incapable before that day, and
  - (c) the application was made
    - (i) within the period that begins on the day on which that person had ceased to be so incapable and that comprises the same number of days, not exceeding twelve months, as in the period of incapacity, or
    - (ii) where the period referred to in subparagraph (i) comprises fewer than thirty days, not more than one month after the month in which that person had ceased to be so incapable,

the Minister may deem the application to have been made in the month preceding the first month in which the relevant benefit could have commenced to be paid or in the month that the Minister considers the person's last relevant period of incapacity to have commenced, whichever is the later.

- (10) **Period of incapacity.**—For the purposes of subsections (8) and (9), a period of incapacity must be a continuous period except as otherwise prescribed.
- (11) **Application.**—Subsections (8) to (10) apply only to individuals who were incapacitated on or after January 1, 1991.
- R.S. 1985, c. 30 (2nd Supp.), s. 28; c. 1 (4th Supp.), s. 44; 1991, c. 44, s. 14.
- 61. (1) Approval of interim benefit.—Where application is made for a benefit and payment of the benefit would be approved except that the amount of the benefit cannot be finally calculated at the time the approval would otherwise be given, the Minister may approve payment of an interim benefit in such amount as he may fix and payment of the interim benefit may be made in a like manner as if the benefit had been approved.
- (2) Adjustment to be made when benefit subsequently approved.—Where an interim benefit has been paid under subsection (1) and payment of a benefit is subsequently approved,
  - (a) if the amount of the interim benefit was less than the amount of the benefit subsequently approved, the beneficiary shall be paid the additional amount that

he would have been paid if the benefit had been approved at the time the interim benefit was approved; and

- (b) if the amount of the interim benefit exceeded the amount of the benefit subsequently approved, the amount paid in excess thereof shall be deducted from subsequent payments of the benefit or otherwise recovered in such manner as the Minister may direct.
- 62. (1) Where payment approved after month of commencement.—Payment of a benefit for each month shall be made at such time during the month as the Minister directs, except that, where payment of a benefit is approved after the end of the month for which the first payment of the benefit is payable under this Part, monthly payments of the benefit shall be made for months commencing with the month following the month in which payment of the benefit is approved and payments of the benefit for months preceding that month for which the benefit is payable under this Part shall be paid in one sum during the month.
- (2) When benefit deemed to have become payable.—For the purposes of this Act, where a benefit is payable under this Part commencing with any month, the benefit shall be deemed to have become payable at the beginning of that month.

  R.S. 1985, c. 30 (2nd Supp.), s. 29.
- 63. (1) Where spouse remarried before survivor's pension payable.—Where a person whose spouse has died remarries at a time when no survivor's pension is payable to him, no survivor's pension is payable to that person during the period of his remarriage and if following the death of his spouse of that or any subsequent remarriage a survivor's pension would be payable to him if he applied for such a pension, his deceased spouse for the purposes of this Act shall be deemed to be his spouse named in the application.
- (2) **Discontinuance of survivor's pension.**—Where a person to whom a survivor's pension is being paid remarries, the survivor's pension shall be discontinued commencing with the month following the month in which that person was married.
- (3) Application for survivor's pension.—Where the spouse of a person whose survivor's pension has been discontinued under subsection (2) dies, that person may on application therefor be paid a survivor's pension equal to the survivor's pension that was discontinued under subsection (2) or the survivor's pension that would have been payable by reason of the death of the spouse if no survivor's pension had been previously payable to that person, whichever is the greater.
- (4) Payment of pension to former spouse.—Where the marriage of a person whose survivor's pension has been discontinued under subsection (2) is terminated otherwise than by the death of this spouse, the survivor's pension previously payable to that person shall thereupon become payable to him.
- (5) Calculation of basic amount of survivor's pension.—Where a survivor's pension payable to a person has been discontinued under subsection (2) and subsequently a survivor's pension equal to the person so discontinued becomes payable to that person or the pension so discontinued again becomes payable to him, the basic monthly amount of the pension thereupon payable to that person shall be calculated as though the pension discontinued under subsection (2) had not been discontinued.
- (6) Only one survivor's pension payable.—Where, but for this subsection, more than one survivor's pension would be payable concurrently to a person under this Act, or a

survivor's pension would be payable concurrently to a person under this Act and under a provincial pension plan, only one survivor's pension shall be payable to that person, the amount of which shall be the greatest or greater of the survivor's pensions that would, but for this subsection, be payable to that person.

- (7) Death within 1 year of marriage.—Where a contributor dies within one year after his marriage, no survivor's pension is payable to his surviving spouse if the Minister is not satisfied that the contributor was at the time of his marriage in such a condition of health as to justify him in having an expectation of surviving for at least one year thereafter.
- (8) Application of subsection (3).—Subsection (3) applies only to a person who has made an application pursuant to that subsection that is pending on the coming into force of section 63.1.
- (9) Application of subsection (4).—Subsection (4) applies only to a person whose marriage is terminated as described in that subsection before the coming into force of section 63.1.
- (10) Subsection does not apply.—Subsection (5) does not apply in respect of a survivor's pension that becomes payable pursuant to section 63.1.

  R.S. 1985, c. 30 (2nd Supp.), s. 30.
- 63.1 (1) Subsections do not apply.—Subsections 63(1) and (2) do not apply to a person who remarries after the coming into force of this section.
- (2) Application for commencement or reinstatement of survivor's pension.—Where, before the coming into force of subsection (1),
  - (a) a survivor's pension that, but for the operation of subsection 63(1), would have become payable to a person did not become payable to the person, or
  - (b) the payment of the survivor's pension to a person was discontinued under subsection 63(2),

and the person is not being paid a survivor's pension at the time that the section comes into force, an application in writing to the Minister for the commencement or reinstatement, as the case may be, of the survivor's pension may be made by the person or on behalf of the person by such other person as may be prescribed.

- (3) Commencement of survivor's pension.—On approval by the Minister of an application referred to in subsection (2), a survivor's pension is payable to the applicant for each month commencing with the later of
  - (a) the month in which this section comes into force, and
  - (b) the eleventh month preceding the month in which the application is received by the Minister.
- (4) Basic monthly amount of survivor's pension.—Where a survivor's pension becomes payable under this section to a person, the basic monthly amount of the pension shall be calculated in accordance with section 58 as though
  - (a) in the case of a person referred to in paragraph (2)(a), the survivor's pension that would have become payable to the person but for the operation of subsection 63(1) became payable at the time that it would have become payable but for that subsection; and
  - (b) in the case of a person referred to in paragraph (2)(b), payment of the survivor's pension to the person had not been discontinued under subsection 63(2).
- R.S. 1985, c. 30 (2nd Supp.), s. 31.

- 64. [Repealed R.S. 1985, c. 30 (2nd Supp.), s. 32.]
- **65.** (1) **Benefit not to be assigned, etc.**—A benefit shall not be assigned, charged, attached, anticipated or given as security, and any transaction purporting to assign, charge, attach, anticipate or give as security a benefit is void.
- (2) Exception.—Notwithstanding subsection (1), where any provincial or municipal authority in a province pays a person any advance or assistance or welfare payment for a month or any portion thereof that would not be paid if a benefit under this Act had been paid for that period and subsequently a benefit becomes payable or payment of a benefit may be made under this Act to that person for that period, the Minister may, in accordance with such terms and conditions as may be prescribed, deduct from that benefit and pay to the government of the province an amount not exceeding the amount of the advance or assistance of welfare payment paid, if that person had on or before receiving the advance or assistance or welfare payment from the government of the province or the municipal authority consented in writing to the deduction and payment by the Minister.
- 65.1 (1) Assignment of retirement pension to spouse.—Notwithstanding subsection 65(1) but subject to this section, the Minister may approve the assignment of a portion of a contributor's retirement pension to this spouse, on application in prescribed manner and form by the contributor or his spouse, if the circumstances described in either subsection (6) or (7) exist.
  - (2) Definition of "spousal agreement".—In this section, "spousal agreement" means
  - (a) a pre-marriage agreement between spouses-to-be, which agreement is to take effect on marriage; or
  - (b) an agreement between spouses, including a separation agreement, entered into before the day of any application made under this section.
- (3) Spousal agreement or court order not binding on Minister.—Except as provided in subsection (4), where a spousal agreement was entered into or a court order was made on or after June 4, 1986, the provisions of that spousal agreement or court order are not binding on the Minister for the purposes of an assignment under this section.
  - (4) Spousal agreement binding on Minister.—Where
  - (a) a spousal agreement entered into on or after June 4, 1986 contains a provision that expressly mentions this Act and indicates the intention of the spouses that there be no assignment under this section,
  - (b) that provision of the spousal agreement is expressly permitted under the provincial law that governs the spousal agreement, and
  - (c) that provision of the spousal agreement has not been invalidated by a court order,

the Minister shall not approve an assignment under this section.

- (5) Minister to notify parties.—The Minister shall, forthwith after receiving an application from one spouse for an assignment under this section, notify the other spouse, in prescribed manner, that such an application has been made, and of such other information as the Minister deems necessary.
  - (6) Double assignment.—Where

- (a) a retirement pension is payable to both spouses under this Act, or
- (b) a retirement pension is payable to one spouse under this Act and a retirement pension is payable to the other spouse under a provincial pension plan and an agreement under section 80 provides for an assignment in this circumstance,

the assignment shall be made in respect of both retirement pensions and, in the case described in paragraph (b), in accordance with the agreement.

- (7) Single assignment.—Where
- (a) one spouse is a contributor under this Act and the other spouse is not a contributor under either this Act or a provincial pension plan,
- (b) a retirement pension is payable under this Act to the contributor spouse, and
- (c) the non-contributor spouse has reached sixty years of age,

the assignment shall be made only in respect of the retirement pension of the contributor spouse.

- (8) Definitions.—In subsection (9),
- "joint contributory period" means the period commencing on January 1, 1966 or with the month in which the elder of the two spouses reaches eighteen years of age, whichever is later, and ending
  - (a) where both spouses are contributors, with the month in which the later of their respective contributory periods ends, or
  - (b) where only one spouse is a contributor, with the later of
    - (i) the month in which the contributor's contributory period ends, and
    - (ii) the earlier of the month in which the non-contributor reaches seventy years of age and the month in which an application for an assignment of a retirement pension is approved,

but excluding, where subsection (6) applies, any month that is excluded from the contributory period of both spouses pursuant to paragraph 49(c) or (d);

"period of cohabitation" has the prescribed meaning, but in all cases shall be deemed to end with the month in which the joint contributory period ends.

- (9) Portion of pension assignable.—The portion of a contributor's retirement pension to be assigned to his spouse under this section is an amount calculated by multiplying
  - (a) the amount of the contributor's retirement pension, calculated in accordance with sections 45 to 53,

by

- (b) fifty per cent of the ratio that the number of months in the period of cohabitation bears to the number of months in the joint contributory period.
- (10) When assignment commences.—An assignment under this section commences with the month following the month in which the application for the assignment is approved.
- (11) When assignment ceases.—An assignment under this section ceases with the earliest of
  - (a) the month in which either spouse dies.

- (b) the twelfth month following the month in which the spouses commence to live separate and apart within the meaning of subsection 55.1(2),
- (c) where subsection (7) applies, the month in which the non-contributor spouse becomes a contributor, and
- (d) the month in which a decree absolute of divorce, a judgment granting a divorce under the *Divorce Act* or a judgment of nullity of a marriage is issued.
- (12) Notification of assignment.—On approval by the Minister of an assignment under this section, both spouses shall be notified in prescribed manner and, where either spouse is dissatisfied with the assignment or the result thereof, the right of appeal as set out in this Part applies.
- R.S. 1985, c. 30 (2nd Supp.), s. 33; 1991, c. 44, s. 16.
- 66. (1) Return of benefit where recipient not entitled.—A person or estate that has received or obtained by cheque or otherwise a benefit payment to which the person or estate is not entitled, or a benefit payment in excess of the amount of the benefit payment to which the person or estate is entitled, shall forthwith return the cheque or the amount of the benefit payment, or the excess amount, as the case may be.
- (2) Recovery of amount of payment.—Where a person has received or obtained a benefit payment to which the person is not entitled, or a benefit payment in excess of the amount of the benefit payment to which the person is entitled, the amount of the benefit payment or the excess amount, as the case may be, constitutes a debt due to Her Majesty and may be recovered at any time, and where any benefit is or becomes payable to that person or that person's estate under this Act or the Old Age Security Act, the amount of that indebtedness may, in the prescribed manner, be deducted and retained out of any such benefit.
- (3) Remission of amount owing.—Notwithstanding paragraph 61(2)(b) and subsections (1) and (2) of this section, where a person has received or obtained a benefit payment to which he is not entitled, or a benefit payment in excess of the amount of the benefit payment to which he is entitled, and the Minister is satisfied that
  - (a) the amount or excess of the benefit payment cannot be collected within the reasonably foreseeable future,
  - (b) the administrative costs of collecting the amount or excess of the benefit payment are likely to equal or exceed the amount to be collected,
  - (c) repayment of the amount or excess of the benefit payment would cause undue hardship to the debtor, or
  - (d) the amount or excess of the benefit payment is the result of erroneous advice or administrative error on the part of the Minister or an official of the Department of National Health and Welfare acting in an official capacity in the administration of this Act,

the Minister may, unless that person has been convicted of an offence under section 90 in connection with the obtaining of the benefit payment, remit all or any portion of the amount or excess of the benefit payment.

(4) Where person denied benefit due to departmental error, etc.—Where, after receiving a written statement from or on behalf of a person, the Minister is satisfied that, as a result of erroneous advice or administrative error, either before or after the coming into force of this subsection, on the part of the Minister or an official of the Department

of National Health and Welfare acting in an official capacity in the administration of this Act, that person has been denied

- (a) a benefit, or portion thereof, to which that person would have been entitled under this Act,
- (b) a division of unadjusted pensionable earnings under section 55 or 55.1, or
- (c) an assignment of a retirement pension under section 65.1,

the Minister shall take such remedial action as the Minister considers appropriate to place the person in the position that the person would be in under this Act had the erroneous advice not been given or the administrative error not been made.

- (5) Where person denied division.—Where the Minister is satisfied that a person has been denied a division of unadjusted pensionable earnings under section 55 or 55.1 as a result of the provisions of a spousal agreement entered into or a court order made before June 4, 1986, the Minister shall take such remedial action as the Minister considers appropriate to place the person in the position that the person would be in under this Act had the division been approved, including attributing to that person the earnings that would have been attributed had the division been approved, if
  - (a) the agreement or order does not contain a provision that expressly mentions this Act and indicates the intention of the spouses or former spouses that there be no division of unadjusted pensionable earnings under section 55 or 55.1; and
- (b) all other criteria specified by or under this Act respecting divisions are met. R.S. 1985, c. 30 (2nd Supp.), s. 34; 1991, c. 14, s. 1; c. 44, s. 17.
- **66.1** (1) Request to cancel benefit.—A beneficiary may, in prescribed manner and within the prescribed time interval after payment of a benefit has commenced, request cancellation of that benefit.
- (2) Effect of cancellation.—Where a request made under subsection (1) or under a substantially similar provision of a provincial pension plan is granted and the amount of the benefits paid is repaid within the prescribed time or, in the case of a provincial pension plan, the time provided thereunder, that benefit shall be deemed for all purposes of this Act not to have been payable during the period in question.

  R.S. 1985, c. 30 (2nd Supp.), s. 35.

#### DIVISION D

### PAYMENT OF BENEFITS: SPECIAL RULES APPLICABLE

## Retirement Pension

- 67. (1) Commencement of retirement pension.—For a retirement pension that commences to be payable before January 1, 1987, subject to section 62, where an applicant, other than an estate, has reached sixty-five years of age and payment of the retirement pension is approved, the pension is payable for each month commencing with
  - (a) the month in which the applicant reached sixty-five years of age,
  - (b) the latest of the eleventh month preceding the month in which the application was received, the month following the month in which the contributor last worked and for which a contributor was made under this Act or a provincial

pension plan and the last month following the last month for which unadjusted pensionable earnings have been attributed under section 55, or

- (c) the month for which the applicant applied for the pension to commence, whichever is the latest.
- (2) Idem.—For a retirement pension that commences to be payable on or after January 1, 1987 and where the applicant is not an estate, subject to section 62, where payment of the retirement pension is approved, the pension is payable for each month commencing with the latest of
  - (a) the month in which the applicant reached sixty years of age,
  - (b) the month following the month in which the applicant applied, if he was under seventy years of age when he applied,
  - (c) the month following the month in which the applicant wholly or substantially ceased to be engaged in paid employment or self-employment, if he is then under sixty-five years of age,
  - (d) the month in which the applicant reached sixty-five years of age, if he has not wholly or substantially ceased to be engaged in paid employment or self-employment,
  - (e) the twelfth month preceding the month following the month in which the applicant applied, if he was over seventy years of age when he applied,
  - (f) the month in which the applicant reached seventy years of age, if he applied after reaching that age,
  - (g) the month of January 1987, if the applicant has reached sixty years of age but not sixty-five years of age before that month, and
  - (h) the month chosen by the applicant in his application.
- R.S. 1985, c. 30 (2nd Supp.), s. 36; c. 1 (4th Supp.), s. 5.
- 68. Duration of payment.—Subject to this Act, a retirement pension shall continue to be paid during the lifetime of the beneficiary, and shall cease with the payment for the month in which the beneficiary dies.
- 68.1 Proof of cessation of employment.—A contributor who has not reached sixty-five years of age at the time of applying for a retirement pension must provide with his application, in prescribed form, proof that he has wholly or substantially ceased to be engaged in paid employment or self-employment.
- R.S. 1985, c. 30 (2nd Supp.), s. 37.

## Disability Pension

- 69. Commencement of pension.—Subject to section 62, where payment of a disability pension is approved, the pension is payable for each month commencing with the ourth month following the month in which the applicant became disabled, except that where the applicant was, at any time during the five year period next before the month n which the applicant became disabled as a result of which the payment is approved, in eccipt of a disability pension payable under this Act or under a provincial pension plan,
  - (a) the pension is payable for each month commencing with the month next following the month in which the applicant became disabled as a result of which the payment is approved; and

- (b) the reference to "fifteen months" in paragraph 42(2)(b) shall be read as a reference to "twelve months".
- R.S. 1985, c. 30 (2nd Supp.), s. 38.
- 70. (1) When pension ceases to be payable.—A disability pension ceases to be payable with the payment
  - (a) for the month in which the beneficiary ceases to be disabled;
  - (b) for the month immediately preceding the month in which the beneficiary commences to receive a retirement pension under this Act or under a provincial pension plan;
  - (c) for the month in which the beneficiary reaches sixty-five years of age; or
  - (d) for the month in which the beneficiary dies.
- (2) Application for retirement pension deemed to have been made.—Where a disability pension ceases to be payable to a person by reason of his having reached sixty five years of age, an application under section 60 shall be deemed to have been made by and received from that person, in the month in which he reached that age, for a retire ment pension to commence with the month following that month.
- (3) Effect of receiving a retirement pension.—A person who commences to receive a retirement pension under this Act or under a provincial pension plan is thereafter ineligible to apply or re-apply, at any time, for a disability pension under this Act, except as provided in section 66.1 or in a substantially similar provision of a provincial pension plan, as the case may be.

## Death Benefit

- 71. (1) Payable to estate.—Where payment of a death benefit is approved, the Minister shall, except as provided in subsections (2) and (3), pay the death benefit to the estate of the contributor.
- (2) Exceptions.—The Minister may direct payment of a death benefit in whole or in part to such person or body as is prescribed where
  - (a) he is satisfied, after making reasonable inquiries, that there is no estate;
  - (b) the estate has not applied for the death benefit within the prescribed time interval following the contributor's death; or
  - (c) the amount of the death benefit is less than the prescribed amount.
- (3) No double payment.—Where a payment has been made pursuant to subsection (2), the Minister is not liable to make that payment to any subsequent applicant. R.S. 1985, c. 30 (2nd Supp.), s. 40.

# Survivor's Pension

- 72. Commencement of pension.—Subject to section 62, where payment of a survivor's pension is approved, the pension is payable for each month commencing with the month following
  - (a) the month in which the contributor died, in the case of a surviving spouse who at the time of the death of the contributor had reached thirty-five years of age or was a surviving spouse with dependent children,

- (b) the month in which the surviving spouse became a surviving spouse who, not having reached sixty-five years of age, is disabled, in the case of a surviving spouse other than a surviving spouse described in paragraph (a), or
- (c) the month in which the surviving spouse reached sixty-five years of age, in the case of a surviving spouse other than a surviving spouse described in paragraph (a) or (b),

but in no case earlier than the twelfth month preceding the month following the month in which the application was received.

73. Duration of payment.—Subject to this Act, a survivor's pension shall continue to be paid during the lifetime of the beneficiary, and shall cease with the payment for the month in which the beneficiary dies.

## Disabled Contributor's Child's Benefit and Orphan's Benefit

- 74. (1) Persons by whom application may be made.—An application for a disabled contributor's child's benefit or orphan's benefit may be made on behalf of a disabled contributor's child or orphan by the child or orphan or by any other person or agency to whom the benefit would, if the application were approved, be payable under this Part.
- (2) Commencement of payment of benefit.—Subject to section 62, where payment of a disabled contributor's child's benefit or orphan's benefit in respect of a contributor is approved, the benefit is payable for each month commencing with,
  - (a) in the case of a disabled contributor's child's benefit, the later of
    - (i) the month commencing with which a disability pension is payable to the contributor under this Act or under a provincial pension plan, and
    - (ii) the month next following the month in which the child was born or otherwise became a child of the contributor, and
  - (b) in the case of an orphan's benefit, the later of
    - (i) the month following the month in which the contributor died, and
    - (ii) the month next following the month in which the child was born,

but in no case earlier than the twelfth month preceding the month following the month in which the application was received.

- (3) No benefit in respect of more than two contributors.—Where a disabled contributor's child's benefit has become payable to a child under this Act or under a provincial pension plan in respect of any contributor thereunder or an orphan's benefit has become payable to an orphan under this Act or under a provincial pension plan in respect of any contribution thereunder, no disabled contributor's child's benefit or orphan's benefit is payable to that person under this Act in respect of any other such contributor except another parent of that person, and in no case shall such a benefit be paid to that person in respect of more than two contributors.
- (3.1) Meaning of "parent".—In subsection (3), "parent" has the reciprocal meaning to that of "child".
- R. S. 1985, c. 30 (2nd Supp.), s. 41; 1991, c. 44, s. 18.
- (4) [Repealed 1991, c. 44, s. 18.]
- 75. Payment of benefit.—Where a disabled contributor's child's benefit is payable to a child of a disabled contributor or an orphan's benefit is payable to an orphan of a

contributor, payment thereof shall, if the child or orphan has not reached eighteen years of age, be made to the person or agency having custody and control of the child or orphan, or, where there is no person or agency having custody and control of the child or orphan, to such person or agency as the Minister may direct, and for the purposes of this Part,

- (a) the contributor, in relation to a disabled contributor's child, except where the child is living apart from the contributor, and
- (b) the surviving spouse, if any, of the contributor, in relation to an orphan, except where the orphan is living apart from the spouse,

shall be presumed, in the absence of any evidence to the contrary, to be the person having custody and control of the child or orphan.

- 76. (1) When disabled contributor's child's benefit ceases to be payable.—A disabled contributor's child's benefit ceases to be payable with the payment for the month in which
  - (a) the child ceases to be a dependent child;
  - (b) the child dies;
  - (c) the contributor's disability benefit ceases to be payable;
  - (d) the child is adopted legally or in fact by someone other than the disabled contributor or his spouse, unless the disabled contributor is maintaining the child, as defined by regulation;
  - (e) the disabled contributor ceases to have custody and control of the child, where the child is a child as defined in subsection 42(1) by reason of the disabled contributor having had such custody and control.
- (2) When orphan's benefit ceases to be payable.—An orphan's benefit ceases to be payable with the payment for the month in which the child ceases to be a dependent child or dies.
- (3) Exception.—Where, by reason of the death of a contributor, a disabled contributor's child's benefit ceases to be payable to a person who is 18 years of age or older at the time of that death, an application under section 60 for an orphan's benefit shall be deemed to have been made by that person in the month in which the contributor died.

R.S. 1985, c. 30 (2nd Supp.), s. 42; 1991, c. 44, s. 19.

#### DIVISION E

## PAYMENT OF BENEFITS: AMOUNT PAYABLE UNDER CANADA PENSION PLAN

- 77. Amount of benefit payable under Act.—Where, by virtue of any provision of this Act other than this section, a benefit is payable under this Act to or in respect of any contributor, notwithstanding anything in this Part except as provided in section 80, the amount of the benefit that is payable under this Act is an amount equal to that proportion of the amount of the benefit payable to or in respect of the contributor, calculated as provided in this Part without regard to this section, that
  - (a) the total pensionable earnings of the contributor attributable to contributions made under this Act.

are of

- (b) the total pensionable earnings of the contributor.
- 78. Total pensionable earnings attributable to contributions made under Act.—The total pensionable earnings of a contributor attributable to contributions made under this Act are an amount equal to the amount that his total pensionable earnings would be if the unadjusted pensionable earnings of the contributor for a year were that proportion of his unadjusted pensionable earnings for the year that
  - (a) his earnings on which a contribution has been made for the year under this Act, calculated as provided in subparagraph 53(b)(i),

are of

- (b) the aggregate of the amount mentioned in paragraph (a) and his earnings on which a contribution has been made for the year under a provincial pension plan, calculated as provided in subparagraph 53(b)(ii).
- 79. Total pensionable earnings attributable to contributions made under Act as a result of division.—For a year of a division as determined under section 55 or 55.1 and under a provincial pension plan, the total pensionable earnings of a contributor attributable to contributions made under this Act are an amount equal to the amount that his total pensionable earnings would be if the unadjusted pensionable earnings of the contributor for the year were that proportion of his unadjusted pensionable earnings for the year and
- (a) his unadjusted pensionable earnings attributed under subsection 55(4) or 55.2(5) are of
  - (b) his total unadjusted pensionable earnings for the year determined under subsection 55(5) or 55.2(6).

R.S. 1985, c. 30 (2nd Supp.), s. 43.

- 80. (1) Agreements with provinces.—Notwithstanding section 77, the Minister, with the approval of the Governor in Council, may on behalf of the Government of Canada enter into an agreement with the appropriate authority of a province providing a comprehensive pension plan to provide for the administration and coordination of this Act and the provincial pension plan in respect of persons who are contributors under this Act or the provincial plan or both, including, without limiting the generality of the foregoing,
  - (a) the determination and payment of any benefit, or portion thereof, payable under this Act or under the provincial pension plan;
  - (b) the determination, processing and approval of divisions of unadjusted pensionable earnings under this Act and under the provincial pension plan;
  - (c) the determination, processing and approval of applications for assignments, under this Act or under the provincial pension plan, of a retirement pension to the spouse of a contributor;
  - (d) the exchange of such information obtained under this Act or under the provincial pension plan as is necessary to give effect to the agreement; and
  - (e) the payment under this Act in accordance with the agreement of the whole amount of any benefit payable to or in respect of a contributor, calculated as provided in this Part without regard to section 77, in which case the whole amount of that benefit shall be deemed to be payable under this Act to or in respect of that contributor.

- (2) Saving.—Where, in accordance with any agreement entered into under subsection (1), the whole amount of any benefit payable to or in respect of a contributor, calculated in a manner similar to that described in paragraph (1)(e), is payable under the provincial pension plan referred to in that subsection, the whole amount of that benefit shall be deemed to be payable under the provincial pension plan to or in respect of that contributor.
- (3) Provision for making of financial adjustments.—Any agreement entered into under subsection (1) may provide therein for the making of any financial adjustments required to be made by reason of any payments made to or in respect of a contributor in accordance with that agreement, and for the crediting or charging of the amount of those adjustments to the Canada Pension Plan Account.

  R.S. 1985, c. 30 (2nd Supp.), s. 44.

#### DIVISION F

# APPEALS

# 81. (1) Appeal to Minister.—Where

- (a) a spouse, former spouse or estate is dissatisfied with any decision made under section 55, 55.1, 55.2 or 55.3,
- (b) an applicant is dissatisfied with any decision made under section 60,
- (c) a beneficiary is dissatisfied with any determination as to the amount of a benefit payable to the beneficiary or as to the beneficiary's eligibility to receive a benefit, or
- (d) a beneficiary or the beneficiary's spouse is dissatisfied with any decision made under section 65.1,

the spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse or, subject to the regulations, any person on behalf thereof, may, within ninety days after the day on which the spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse is notified in the prescribed manner of the decision or determination, or within such longer period as the Minister may either before or after the expiration of those ninety days allow, appeal to the Minister in writing, in the prescribed form and manner, for a reconsideration of that decision or determination.

- (2) Reconsideration by Minister and decision.—The Minister shall forthwith reconsider any decision or determination referred to in subsection (1) and may confirm or vary it, and may approve payment of a benefit, determine the amount of a benefit or determine that no benefit is payable, and shall thereupon in writing notify the spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse of the Minister's decision and of the reasons therefor.
- R.S. 1985, c. 30 (2nd Supp.), s. 45; 1991, c. 44, s. 20.
- 82. (1) Appeal to Review Tribunal.—A spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse who is dissatisfied with a decision of the Minister made under section 81 or subsection 84(2) or, subject to the regulations, any person on behalf thereof, may appeal the decision to a Review Tribunal in writing within ninety days after the day on which the spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse is notified in the prescribed manner of the decision, or within such

longer period as the Commissioner of Review Tribunals may either before or after the expiration of those ninety days allow.

- (2) Constitution of Review Tribunal.—A Review Tribunal shall be constituted in accordance with this section.
- (3) Panel.—The Governor in Council shall appoint a panel of between one hundred and four hundred persons resident in Canada, in such a way that, at any given time,
  - (a) at least twenty-five per cent of the members of the panel are members of the bar of a province;
  - (b) at least twenty-five per cent of the members of the panel are persons qualified to practise medicine or a prescribed related profession in a province; and
  - (c) there are members of the panel from every region of Canada.
- (4) Term of appointment to panel.—A person shall be appointed to the panel pursuant to subsection (3) for a term of at least two but not exceeding five years and is eligible for re-appointment on the expiration of his term.
- (5) Commissioner and Deputy Commissioner of Review Tribunals.—The Governor in Council shall appoint a Commissioner of Review Tribunals and a Deputy Commissioner of Review Tribunals, each for a term of at least two but not exceeding five years, and the Commissioner and Deputy Commissioner are eligible for re-appointment on the expiration of their respective terms.
- (6) Absence, etc., of Commissioner.—In the event of the absence or incapacity of the Commissioner of Review Tribunals or if the office of Commissioner is vacant, the Deputy Commissioner of Review Tribunals has all the powers of the Commissioner.
- (7) Composition of Review Tribunal.—Each Review Tribunal shall consist of three persons chosen by the Commissioner from among the members of the panel referred to in subsection (3), subject to the following requirements:
  - (a) the Commissioner must designate a member of the bar of a province as the Chairman of the Review Tribunal; and
  - (b) where the appeal to be heard involves a disability benefit, at least one member of the Review Tribunal must be a person qualified to practise medicine or a prescribed related profession in a province.
- (8) **Hearing.**—An appeal to a Review Tribunal shall be heard at such place in Canada as is fixed by the Commissioner, having regard to the convenience of the appellant, the Minister, and any other person added as a party to the appeal pursuant to subsection (10).
- (9) Remuneration and expenses.—The Commissioner, Deputy Commissioner and members of Review Tribunals shall be paid such reasonable remuneration and travel and living expenses in connection with the operation of Review Tribunals as are fixed by the Minister, and an appellant and any other person added as a party to the appeal pursuant to subsection (10) shall be paid such reasonable travel and living expenses in connection with the hearing of the appeal as are fixed by the Minister.
- (10) Addition of party to appeal.—Where an appeal is made to a Review Tribunal in respect of
  - (a) a survivor's pension payable to the surviving spouse of a deceased contributor,
  - (b) a division of unadjusted pensionable earnings under section 55, 55.1 or 55.2, or

- (c) an assignment of a contributor's retirement pension under section 65.1 and in the Minister's opinion a person in addition to the appellant may be directly affected by the decision of the Review Tribunal, the Minister shall notify the Commissioner of all such persons, and the Commissioner shall add as a party to the appeal any such person who is not already a party thereto.
- (11) Powers of Review Tribunal.—A Review Tribunal may confirm or vary a decision of the Minister made under section 81 or subsection 84(2) and may take any action in relation thereto that might have been taken by the Minister under that section or subsection, and the Commissioner of Review Tribunals shall thereupon notify in writing the Minister and the other parties to the appeal of the Review Tribunal's decision and of its reason therefor.
- (12) **Decision of majority.**—A decision of the majority of the members of a Review Tribunal is a decision of the Tribunal.

  R.S. 1985, c. 30 (2nd Supp.), s. 45; 1991, c. 44, ss. 21 and 34(b); 1992, c. 1, s. 24.
- 83. (1) Appeal to Pension Appeals Board.—A spouse, former spouse, estate, applicant, beneficiary or beneficiary's spouse or, subject to the regulations, any person on behalf thereof, or the Minister, if dissatisfied with a decision of a Review Tribunal made under section 82 or subsection 84(2), may, within ninety days after the day on which that decision is communicated to the spouse, former spouse, estate, applicant, beneficiary, beneficiary's spouse or Minister, or within such longer period as the Chairman or Vice-Chairman of the Pension Appeals Board may either before or after the expiration of those ninety days allow, apply in writing to the Chairman or Vice-Chairman for leave to appeal that decision to the Pension Appeals Board.
- (2) Decision of Chairman or Vice-Chairman.—The Chairman or Vice-Chairman of the Pension Appeals Board shall, forthwith after receiving an application for leave to appeal to the Pension Appeals Board, either grant or refuse that leave.
- (3) Where leave refused.—Where leave to appeal is refused, the Chairman or Vice-Chairman of the Pension Appeals Board shall give written reasons for his refusal.
- (4) Where leave granted.—Where leave to appeal is granted, the application for leave to appeal thereupon becomes the notice of appeal, and shall be deemed to have been filed at the time the application for leave to appeal was filed.
- (5) Constitution of Board.—The Pension Appeals Board shall consist of the following members to be appointed by the Governor in Council:
  - (a) a Chairman and a Vice-Chairman, each of whom shall be a judge of the Federal Court or of a superior court of a province; and
  - (b) not less than one and not more than ten other persons, each of whom shall be a judge of the Federal Court or of a superior, district or county court of a province.
- (6) Hearing of appeal.—An appeal to the Pension Appeals Board shall be heard by either one, three or five members of the Board, whichever number the Chairman of the Board directs, and where the appeal is heard by three or five members of the Board, the decision of the majority is a decision of the Board.
- (7) Presiding member.—Where an appeal is heard by three or five members of the Pension Appeals Board, the Chairman of the Board shall preside if he is one of those members, or, if he is not, he shall designate one of those members to preside.

- (8) **Hearings of the Board.**—The Pension Appeals Board may hear appeals at any place or places in Canada, and the Chairman of the Board shall arrange for hearings accordingly.
- (9) Powers and duties of Vice-Chairman.—In the event of the absence or incapacity of the Chairman of the Pension Appeals Board or if the office of Chairman is vacant, the Vice-Chairman of the Board has, subject to any designation made by the Chairman under subsection (7), all the powers and duties of the Chairman.
- (10) Addition of party to appeal.—Where an appeal is made to the Pension Appeals Board in respect of
  - (a) a survivor's pension payable to the surviving spouse of a deceased contributor,
  - (b) a division of unadjusted pensionable earnings under section 55, 55.1 or 55.2, or
  - (c) an assignment of a contributor's retirement pension under section 65.1,
- and in the Minister's opinion a person in addition to the appellant may be directly affected by the decision of the Pension Appeals Board, the Minister shall notify the Board of all such persons, and the Board shall add as a party to the appeal any such person who is not already a party thereto.
- (11) Powers of Pension Appeals Board.—The Pension Appeals Board may confirm or vary a decision of a Review Tribunal under section 82 or subsection 84(2) and may take any action in relation thereto that might have been taken by the Review Tribunal under section 82 or subsection 84(2), and shall thereupon notify in writing the parties to the appeal of its decision and of its reasons therefor.
- R.S. 1985, c. 41 (1st Supp.), s. 12; c. 27 (2nd Supp.), s. 7; c. 30 (2nd Supp.), s. 45; 1991, c. 44, s. 22; 1992, c. 1, s. 143.
  - (12) [Repealed 1991, c. 44, s. 22.]
- **84.** (1) Authority to determine questions of law and fact.—A Review Tribunal and the Pension Appeals Board have authority to determine any question of law or fact as to
  - (a) whether any benefit is payable to a person,
  - (b) the amount of any such benefit,
  - (c) whether any person is eligible for a division of unadjusted pensionable earnings,
  - (d) the amount of that division,
  - (e) whether any person is eligible for an assignment of a contributor's retirement pension, or
  - (f) the amount of that assignment,
- and the decision of a Review Tribunal, except as provided in this Act, or the decision of the Pension Appeals Board, except for judicial review under the *Federal Court Act*, as the case may be, is final and binding for all purposes of this Act.
- (2) Application of amendments.—Subsection (1) applies only in respect of cases in which the appeal is filed with a Review Tribunal after the coming into force of this section.
- R.S. 1985, c. 30 (2nd Supp.), s. 45; 1990, c. 8, s. 46.
- 85. Appeals under provincial pension plan.—Where the legislature of a province providing a comprehensive pension plan has enacted a law under which it is provided that the Pension Appeals Board has jurisdiction to consider and render a decision on an

appeal under the provincial pension plan of that province from a determination or decision made under that plan, the Pension Appeals Board shall, in accordance with such rules as may be prescribed regulating the procedure to be followed on any such appeal to it, consider the matter of any such appeal and render a decision thereon, and shall thereupon in prescribed form and manner notify the parties to the appeal of its decision and of its reasons therefor.

86. (1) Attendance before Pension Appeals Board.—Where on an appeal to the Pension Appeals Board from a decision of a Review Tribunal a person affected by the decision is requested by the Board to attend before it on the hearing of the appeal and so attends, he is entitled to be paid such travelling and other allowances, including compensation for loss of remuneration, as may be approved by the Minister.

## (2) Legal expenses.—Where

- (a) on an appeal by the Minister to the Pension Appeals Board from a decision of a Review Tribunal, a person who benefits by the decision from which the Minister is appealing, or a person added as a party pursuant to subsection 83(10), is represented by counsel on the hearing of the appeal, or
- (b) on an appeal by a person other than the Minister to the Pension Appeals Board from a decision of a Review Tribunal, that person, or a person added as a party pursuant to subsection 83(10), is represented by counsel on the hearing of the appeal and is successful at the appeal,

that person is entitled to be paid such legal expenses as may be approved by the Minister.

(3) Idem.—Where any travel and other allowances, including compensation for loss of remuneration, may be paid to any person under subsection (1) or any legal expenses may be paid to any person under subsection (2), those allowances, including compensation, or those expenses may, in lieu of being paid to that person, be paid, subject to the regulations, to any person acting on his behalf.

R.S. 1985, c. 30 (2nd Supp.), s. 46.

## DIVISION G

#### GENERAL

87. Census information.—Subject to such conditions as may be prescribed, the Minister is entitled, for the purpose of ascertaining the age of any applicant or beneficiary or his spouse or former spouse, to obtain from Statistics Canada, on request, any information respecting that person's age that is contained in the returns of any census taken more than thirty years before the date of the request.

R.S. 1985, c. 30 (2nd Supp.), s. 47.

88. (1) Presumption as to death of contributor or beneficiary.—Where a contributor or beneficiary or the spouse or former spouse of a contributor or beneficiary has, either before or after the coming into force of this section, disappeared under circumstances that, in the opinion of the Minister, raise beyond a reasonable doubt a presumption that the contributor, beneficiary, spouse or former spouse is dead, the Minister may determine the date for the purposes of this Act on which that person's death is presumed to have occurred, and thereupon that person shall be deemed for all purposes of this Act to have died on that date.

- (2) Change of date.—If, after having determined the date of a person's death pursuant to subsection (1), the Minister is satisfied from new information or evidence that the date of death is different from that determined, the Minister may determine a different date of death, in which case the person shall be deemed for all purposes of this Act to have died on that different date and the Minister shall forthwith cause to be paid any benefit that would have been payable if the determination of death had not been made.
- (3) Where person appears.—If, after having determined the date of a person's death pursuant to subsection (1), the Minister is satisfied from new information or evidence that the person is alive, the Minister shall forthwith cause to be paid any benefit that would have been payable in respect of the person had that determination not been made.
- (4) Benefits cease.—Where any benefit has been paid to any person as a result of the determination of another person's death pursuant to this section and the Minister is satisfied from new information or evidence that that other person is alive, the benefit shall forthwith cease to be payable and any such benefit paid prior to the Minister's being satisfied that the person is alive shall be deemed to have been validly paid.
- (5) **Death certificates issued by other authorities.**—For the purposes of this section, the Minister is not bound by the issuance or revocation of a death certificate by any other authority.

R.S. 1985, c. 30 (2nd Supp.), s. 48.

## Regulations

- 89. (1) Regulations.—The Governor in Council may make regulations
- (a) prescribing or defining anything that, by this Part, is to be prescribed or defined by regulations;
- (b) prescribing the time, manner and form of making applications for benefits, the information and evidence to be furnished in connection therewith and the procedures to be followed in dealing with and approving applications;
- (c) regulating the procedure to be followed on appeals to a Review Tribunal or the Pension Appeals Board under this Act, and the procedure to be followed on any appeal to the Pension Appeals Board described in section 85;
- (d) providing for the making of an application or appeal by and the payment of a benefit to any person or agency on behalf of any other person or beneficiary where it is established in such manner and by such evidence as may be prescribed that the other person or beneficiary is by reason of infirmity, illness, insanity or other causes incapable of managing his own affairs, and prescribing the manner in which any benefit authorized to be paid to any such person or agency on behalf of a beneficiary shall be administered and expended for the benefit of the beneficiary and accounted for;
- (e) respecting the determination of disability subject to this Part and the conditions on which any amount as or on account of a benefit in respect of the disability of a person shall be paid or shall continue to be paid, including the initial and subsequent periodic or other assessments of that disability and the reasonable rehabilitation measures to be undergone by that person, and providing for the payment out of the Consolidated Revenue Fund of the cost of any such assessments of disability and rehabilitation measures and for the charging of the amount

thereof to the Canada Pension Plan Account as a cost of administration of this Act;

- (f) providing that the failure of a person to undergo any assessment of disability or reasonable rehabilitation measure as required by any regulation made under paragraph (e), without good cause as defined by regulation, shall be a ground on which that person may be determined to have ceased to be disabled;
- (g) providing, in the case of any benefit that becomes payable to a person to whom no pension is then payable under the Old Age Security Act, the basic monthly amount of which benefit is less than such amount, not exceeding ten dollars, as may be prescribed, for the commutation of such benefit in such circumstances and in accordance with such methods and bases as may be prescribed and for the payment to that person in the place of that benefit of an amount equal to the commuted value thereof, or for the payment of that benefit at prescribed intervals less frequent than monthly;
- (h) respecting the payment of any amount on account of a benefit under this Act that remains unpaid at any time after the death of the beneficiary;
- (i) respecting the terms and conditions governing the payment of benefits in accordance with any agreement under subsection 80(1) that may be entered into by the Minister on behalf of the Government of Canada;
- (j) providing, in any case or class of cases not covered by the provisions of an agreement under subsection 80(1), for the issue of cheques by the Government of Canada in the amount of any benefit payable under this Act to or in respect of a contributor and in the amount of any like benefit payable under a provincial pension plan to or in respect of the same contributor, or for the payment by other means by the Government of Canada of such an amount, if arrangements satisfactory to the Governor in Council have been made with the government of that province for the issue of cheques, or for the payment by other means, by that government on a reciprocal basis and for the making of any financial adjustments by that government required to be made by reason thereof, and providing for the making of any financial adjustments by the Government of Canada required to be made by reason of those arrangements and for the crediting or charging of the amount thereof to the Canada Pension Plan Account;
- (k) for the purpose of determining the first month for which the amount of a survivor's pension shall be reduced or increased as provided under this Act;
- (l) providing for the conditions under which the payment of benefits may be withheld pending the furnishing of the Minister with information, evidence and documentation required under this Act and the regulations; and
- (m) generally for carrying out the purposes and provisions of this Part.
- (2) Regulations of Minister.—The Minister may make regulations authorizing any designated officer or class of officers to exercise any powers or perform any duties of the Minister under this Part.

R.S. 1985, c. 30 (2nd Supp.), s. 49; 1991, c. 44, s. 23.

#### Offences

90. (1) Offence and punishment.—Every person who

- (a) knowingly makes a false or misleading statement in any application or declaration or makes any application or declaration that by reason of any non-disclosure of facts is false or misleading, or obtains any benefit payment by false pretences,
- (b) being the payee thereof, negotiates or attempts to negotiate any cheque for a benefit to which he is not entitled, or
- (c) knowingly fails to return any cheque or the amount of any benefit payment or any excess amount as required by section 66,

is guilty of an offence punishable on summary conviction.

(2) Limitation period.—Any proceedings by way of summary conviction in respect of an offence under this Act may be commenced at any time within, but not later than, five years after the time when the subject-matter of the proceedings arose.

1991, c. 44, s. 24.

## PART III

## **ADMINISTRATION**

# Interpretation

91. Definition of "Minister".—In this Part, "Minister" means the Minister of National Health and Welfare.

### General

- 92. (1) Administration of Act.—The Minister has the control and direction of the administration of this Act other than Part I.
- (2) Duties of Minister of National Revenue.—The Minister of National Revenue has the control and direction of the administration of Part I and shall from time to time each year report to the Minister
  - (a) such information obtained under this Act with respect to the earnings and contributions of any contributor as is required by the Minister to permit the calculation of the amount of the unadjusted pensionable earnings to be shown to the account of the contributor in the Record of Earnings established under section 95, and to identify in the Record of Earnings the unadjusted pensionable earnings of contributors, according to information contained in returns made pursuant to Part I;
  - (b) such information obtained with respect to the earnings of any person as is required by the Minister to permit the determination of the amount of any benefit that may be payable under this Act to or in respect of that person or of the amount of any benefit that may be payable to or in respect of that person by reason of which any financial adjustment may be required to be made pursuant to any agreement entered into under subsection 80(1); and
  - (c) such statistical and other general information as is necessary for the administration of this Act including the conduct of actuarial and other studies relating to the operation of this Act.
  - 93. Duty of Minister of Supply and Services.—The Minister of Supply and Services

shall furnish the Minister with such assistance in the administration of this Act as the Governor in Council may direct.

94. Duty of Canada Employment and Immigration Commission.—The Canada Employment and Immigration Commission shall furnish the Minister and the Minister of National Revenue with such assistance in the administration of this Act as the Governor in Council may direct.

## Records and Information

- 95. Record of Earnings.—The Minister shall cause to be established such records, to be known as the Record of Earnings, of information obtained under this Act with respect to the earnings and contributions of contributors, including information obtained pursuant to any agreement entered into under section 105 with respect to those earnings and contributions, as are necessary to permit
  - (a) the determination of the amount of any benefit that may be payable under this Act to or in respect of any contributor;
  - (b) the calculation of the amount of any financial adjustment that may be required to be made pursuant to any agreement entered into under subsection 80(1); and
  - (c) the identification of the unadjusted pensionable earnings of contributors, according to information contained in returns made pursuant to Part I.
- 96. (1) Application for statement of earnings and request for reconsideration.—Subject to the provisions of any agreement entered into under section 105, every contributor may, not more frequently than once in any period of twelve months, require the Minister, by application made in prescribed manner, to inform him of the unadjusted pensionable earnings shown to his account in the Record of Earnings, and where a contributor is not satisfied with the statement of the earnings shown to his account in the Record of Earnings furnished by him by the Minister under this section, he may request that the statement be reconsidered by the Minister.
- (2) Application of sections 81 to 84.—Sections 81 to 84 apply with such modifications as the circumstances require to any request made under subsection (1) as though it were an application for a benefit.
- (3) Exception.—Notwithstanding anything in this section, where any entry has been made in the Record of Earnings relating to a contributor based on information with respect to the earnings and contributions of contributors obtained pursuant to any agreement entered into under section 105, no change shall be made in that entry except in accordance with that agreement.
- 97. (1) Entry in Record of Earnings presumed to be accurate.—Notwithstanding section 96, except as provided in this section, any entry in the Record of Earnings relating to the earnings or a contribution of a contributor shall be conclusively presumed to be accurate and may not be called into question after four years have elapsed from the end of the year to which the entry purports to relate.
  - (2) Rectification of Record in certain cases.—If
  - (a) from information furnished by or obtained from the records of an employer or a former employer, or an employee or a former employee of an employer, or a person required to make a contribution in respect of his self-employed earnings, after the time specified in subsection (1), or

- (b) for any other reason,
- it appears to the Minister that the amount of the unadjusted pensionable earnings shown in the Record of Earnings to the account of an employee or former employee of that employer or to the account of that person is less than the amount that should be so shown in that Record, the Minister may cause the Record of Earnings to be rectified in order to show the amount of the unadjusted pensionable earnings of the contributor that should be shown therein.
- (3) Idem.—Where the amount of the unadjusted pensionable earnings of a contributor shown to his account in the Record of Earnings is increased pursuant to subsection (2) and it appears to the Minister that the earnings and contributions with respect to which that amount is so increased have been incorrectly shown in the Record to the account of another contributor, the Minister may cause the Record of Earnings to be rectified by reducing the amount of the unadjusted pensionable earnings shown in the Record to the account of that other contributor by such part of that amount as has been incorrectly so shown therein.
- (4) Notice of rectification to be given.—Whenever any reduction is made in the amount of the unadjusted pensionable earnings of a contributor shown to his account in the Record of Earnings, whether pursuant to subsection (3) or otherwise, and it appears from the Record of Earnings that prior to the making of the reduction the contributor had been informed under section 96 of the amount of the earnings shown to his account in the Record of Earnings, the Minister shall notify the contributor in prescribed manner of his action and if the contributor is not satisfied with the amount of the reduction so made, he may request that such action be reconsidered by the Minister and sections 81 to 84 apply with such modifications as the circumstances require to that request as though it were an application for a benefit.
- R.S. 1985, c. 30 (2nd Supp.), s. 50.
- 98. (1) Application for assignment of Social Insurance Number.—Every individual who applies for a division under section 55 or 55.1 shall, within thirty days of the date of application for such division, if he has not earlier been assigned a Social Insurance Number, file an application with the Minister, in such form and manner as may be prescribed, for the assignment to him of a Social Insurance Number.
- (2) Idem.—Every individual who reaches eighteen years of age and is or becomes employed in pensionable employment on or after reaching that age shall, within thirty days after he reaches eighteen years of age or becomes employed in pensionable employment, as the case may be, if he has not earlier been assigned a Social Insurance Number, file an application with the Minister, in such form and manner as may be prescribed, for the assignment to him of a Social Insurance Number.
- (3) Idem.—Every individual who is required by section 30 to file a return of his self-employed earnings for a year, other than an individual to whom subsection (1) or (2) applies, shall on or before the first day on or before which he is required by section 33 to pay any amount as or on account of the contribution required to be made by him for that year in respect of those earnings, if he has not earlier been assigned a Social Insurance Number, apply to the Minister, in such form and manner as may be prescribed, for the assignment to him of a Social Insurance Number.
- (4) Assignment of number and issue of card.—The Minister shall, on application by an individual to whom a Social Insurance Number has not earlier been assigned, cause a

Social Insurance Number to be assigned to him and Social Insurance Number Card issued to him.

- (5) Employer to maintain record of Social Insurance Number.—Every employer who employs an employee in pensionable employment shall, in the case of an employee to whom subsection (2) applies, within thirty days after the employee reaches eighteen years of age or becomes employed in pensionable employment, whichever is the later, require the employee to produce to him his Social Insurance Number Card and shall maintain a record of the Social Insurance Number of each employee.
- (6) Employee to produce Number Card.—Every employee who is required by subsection (5) to produce his Social Insurance Number Card to his employer shall produce that Card to his employer within thirty days after being required to produce it. R.S. 1985, c. 30 (2nd Supp.), s. 51.
- 99. (1) Application to be signed by applicant.—An application for a Social Insurance Number shall be signed by the applicant in his own hand but where the applicant is unable to sign his own name, he may attest the application by making his mark in the presence of two witnesses whose names and signatures shall be shown thereon.
- (2) Change of name.—Where at any time an individual to whom a Social Insurance Number Card has been issued changes his name, by reason of marriage or otherwise,
  - (a) if at that time he is employed in pensionable employment, he shall, within sixty days after changing his name, or
  - (b) if at that time he is not employed in pensionable employment but thereafter becomes so employed or is required to make a contribution under this Act in respect of his self-employed earnings, he shall, within sixty days after becoming so employed or after the first day on or before which he is requested by section 33 to pay any amount as or on account of the contribution required to be made by him in respect of those earnings, as the case may be,

apply to the Minister for the issue to him of a new Social Insurance Number Card in his new name, unless he has already made an application to another authority empowered to receive the application.

- 100. (1) Agreement respecting assignment of Social Insurance Numbers.—The Minister may, on behalf of the Government of Canada, enter into an agreement with the government of a province providing a comprehensive pension plan under which the Minister may cause Social Insurance Numbers to be assigned to persons to whom Social Insurance Numbers have not earlier been assigned, on the basis of applications made by those persons to the appropriate authority in that province.
- (2) Numbers deemed to have been assigned under Act.—Any Social Insurance Numbers caused to be assigned by the Minister under any agreement entered into under subsection (1) shall be deemed for all purposes of this Act to have been assigned under this Act.
  - 101. (1) Regulations.—The Governor in Council may make regulations
  - (a) requiring employers to distribute to their employees applications and other material relating to applications for Social Insurance Numbers;
  - (b) prescribing districts for purposes of assigning Social Insurance Numbers, in which persons who reside therein may file their applications for Social Insurance Numbers and, having regard to the public convenience, the place or places within each district at which those persons may apply;

- (c) prescribing the conditions on which and manner in which Social Insurance Number Cards that have been lost or destroyed may be replaced;
- (d) authorizing the Minister and the Minister of National Revenue to cause a Social Insurance Number to be assigned and a Social Insurance Number Card to be issued to any individual who has not earlier been assigned a Social Insurance Number;
- (d.1) prescribing or defining anything that, by this Part, is to be prescribed or defined; and
- (e) generally for carrying out the purposes and provisions of this Part.
- (2) Regulations of the Minister.—The Minister may make regulations authorizing any designated officer or class of officers to exercise any powers or perform any duties of the Minister under sections 96 and 97.
- R.S. 1985, c. 30 (2nd Supp.), s. 52.
- 102. (1) Offence and punishment.—Every person who, in his application for a Social Insurance Number, knowingly furnishes any false or misleading information is guilty of an offence punishable on summary conviction.
- (2) Idem.—Every person who has been assigned a Social Insurance Number and who knowingly make application again to be assigned a Social Insurance Number, whether giving the same or different information in that application as in his previous application, and whether or not he is assigned a Social Insurance Number again, is guilty of an offence punishable on summary conviction.
- (3) **Idem.**—Every employer who fails to comply with subsection 98(5) or any regulation made under paragraph 101(1)(a) is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars.
- 103. (1) Limitation period.—A prosecution for an offence under this Act may be commenced at any time within, but not later than, five years after the time when the subject-matter of the prosecution arose.
- (2) Officers, etc., of corporations.—Where a corporation commits an offence under this Act, every officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence and is liable on conviction to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted.
- (3) Information or complaint.—Subsection 41(6) applies with respect to an information or complaint under any of the provisions of this Act other than Part I, as though for the reference therein to the Department of National Revenue and the Minister thereof there were substituted a reference to the Department of National Health and Welfare and the Minister.
- 104. (1) Communication of privileged information obtained under Act.—Except as provided in this section, all information with respect to any individual contributor or beneficiary obtained by an officer, clerk or employee of Her Majesty in the course of the administration of this Act is privileged, and no such officer, clerk or employee shall knowingly, except as provided in this Act, communicate or allow to be communicated to any person not legally entitled thereto any such information or allow any such person to inspect or have access to any statement or other writing containing any such information.

- (2) Exception.—Any information with respect to an individual contributor or beneficiary obtained by an officer, clerk or employee of Her Majesty in the course of the administration of this Act may, on request in writing to the Minister by or on behalf of the contributor or beneficiary or the legal representative of that person, be communicated to any person or authority named in the request on such condition and in such circumstances as may be prescribed.
- (3) Idem.—Any information obtained by an officer, clerk or employee in the Department of National Health and Welfare pursuant to this Act or any regulation may be made available to an officer, clerk or employee in the Department of National Revenue, the Department of Finance, the Department of Supply and Services, the Office of the Superintendent of Financial Institutions or Statistics Canada where it is necessary to do so for the purposes of the administration of this Act.
- (4) Idem.—Any information obtained by an officer, clerk or employee in the Department of National Health and Welfare pursuant to this Act or any regulation may be made available to an officer, clerk or employee of the Canada Employment and Immigration Commission where it is necessary to do so for the purposes of the administration of this Act or the *Unemployment Insurance Act*.
- (4.1) **Idem.**—Any information obtained by an officer, clerk or employee in the Department of National Health and Welfare pursuant to this Act or any regulation may be made available to any officer, clerk or employee in that Department for the purposes of the administration of the *Children's Special Allowances Act*, the *Family Allowances Act*, the *Income Tax Act* or the *Old Age Security Act*.
  - (5) Idem.—Notwithstanding any other Act or law,
  - (a) any information obtained by an officer, clerk or employee in the Department of National Revenue, the Department of Finance, the Department of Supply and Services or the Canada Employment and Immigration Commission for the purposes of the administration of this Act may be communicated by that person to an officer, clerk or employee in the Department of National Health and Welfare, the Department of National Revenue, the Department of Finance, the Department of Supply and Services, the Canada Employment and Immigration Commission or the Office of the Superintendent of Financial Institutions for the purposes of the administration of this Act; and
  - (b) where Social Insurance Numbers have been assigned under the authority of any other Act of Parliament, the Minister or other authority charged with the administration of that Act and the Minister may exchange any information contained in applications for those Numbers and any Numbers so assigned, and may make or cause to be made available any such information or Numbers in such manner as may be authorized by that Act.
- (6) Evidence and production of documents.—Notwithstanding any other Act or law, no officer, clerk or employee of Her Majesty shall be required, in connection with any legal proceedings, to give evidence relating to any information that is privileged under subsection (1) or to produce any statement or other writing containing any information so privileged.
  - (7) Application of subsections (1) and (6).—Subsections (1) and (6) do not apply
  - (a) in respect of proceedings relating to the administration and enforcement of this Act;

- (b) in respect of proceedings, either by indictment or on summary conviction, that have been commenced by the laying of an information, under an Act of Parliament, where the disclosure of information is required for the purpose of complying with a subpoena or warrant issued by a court or an order made by a court; or
- (c) as of when an appellant appeals to a Review Tribunal under subsection 82(1).
- (7.1) Application of subsection (1).—Subsection (1) does not apply in respect of information released to a contributor's spouse or former spouse or to the estate of a contributor or the spouse or a former spouse of a contributor in the course of the administration of section 55, 55.1, 55.2 or 65.1.
- (8) Offence and punishment.—Every officer, clerk or employee of Her Majesty who contravenes this section is guilty of an offence punishable on summary conviction. R.S. 1985, c. 30 (2nd Supp.), s. 53; c. 18 (3rd Supp.), s. 30; 1991, c. 44, s. 25; 1992, c. 1, s. 25; c. 48, s. 28.
- 105. (1) Agreement with province for exchange of records and furnishing of information.—The Minister may, on behalf of the Government of Canada, enter into an agreement with the government of a province providing a comprehensive pension plan,
  - (a) under which any information obtained under this Act, including records of any amounts that are shown in the Record of Earnings to the accounts of persons who have made contributions under this Act and under the provincial pension plan of that province and that relate to the contributions made by those persons under this Act, may be furnished under prescribed conditions to the appropriate authority of that province having the administration of the provincial pension plan, and under which any information obtained under the provincial pension plan may be furnished on a reciprocal basis to the Minister; and
  - (b) under which the Minister or the appropriate authority of that province, in accordance with such terms and conditions as may be specified in the agreement, may furnish to any person who has made contributions under this Act and under the provincial pension plan a statement of any amounts shown in the Record of Earnings or the appropriate records established under the provincial pension plan, as the case may be, to the account of that person, and may act on or give effect to any request made by that person for reconsideration by the Minister or the appropriate private authority, as the case may be, of any statement so furnished to him.
- (2) Agreements with provinces for exchange of information.—The Minister may, on pehalf of the Government of Canada, enter into an agreement with the government of iny province for the purpose of obtaining information in connection with the administration and enforcement of this Act and of furnishing that government, under prescribed conditions, with information obtained by the Minister or any officer, clerk or employee in the Department of National Health and Welfare in the course of the administration or enforcement of this Act.
- 991, c. 44, s. 26.
  - 106. Commissioners for oaths.—A person who
  - (a) is employed in the administration or enforcement of Part I or any regulations made thereunder and is authorized by the Minister of National Revenue for the purpose, or

(b) is employed in the administration or enforcement of this Part and Part II or any regulations made thereunder and is authorized by the Minister for the purpose, may, in the course of his employment, administer oaths and take and receive affidavits, declarations and solemn affirmations for the purposes of or incidental to the administration or enforcement of this Act or the regulations and every person so authorized has, with respect to any such oath, affidavit, declaration or solemn affirmation, all the powers of a commissioner for taking affidavits.

# Reciprocal Agreement with Other Countries

- 107. (1) Reciprocal arrangements re administration, etc.—Where, under any law of a country other than Canada, provision is made for the payment of old age or other benefits including survivors' or disability benefits, the Minister may, on behalf of the Government of Canada, on such terms and conditions as may be approved by the Governor in Canada, enter into an agreement with the government of that country for the making of reciprocal arrangements relating to the administration or operation of that law and of this Act, including, without restricting the generality of the foregoing, arrangements relating to
  - (a) the exchange of such information obtained under that law or this Act as may be necessary to give effect to any such arrangements,
  - (b) the administration of benefits payable under this Act to persons resident in that country, the extension of benefits to and in respect of persons under that law or this Act and the increase or decrease in the amount of the benefits payable under that law or this Act to and in respect of persons employed in or resident in that country, and
  - (c) the administration of benefits payable under that law to persons resident in Canada, the extension of benefits to and in respect of persons under that law or this Act and the increase or decrease in the amount of the benefits payable under that law or this Act to and in respect of persons employed in or resident in Canada,

and, subject to subsection (4), any such agreement may extend to and include similar arrangements with respect to any provincial pension plan.

- (2) [Repealed R.S. 1985, c. 30 (2nd Supp.), s. 54.]
- (3) Regulations for giving effect to agreements.—For the purpose of giving effect to any agreement entered into under subsection (1), the Governor in Council may make such regulations respecting the manner in which this Act shall apply to any case or class of cases affected by the agreement, and for adapting this Act thereto, as appear to the Governor in Council to be necessary for that purpose, and any regulations so made may provide therein for the making of any financial adjustments required under the agreement and for the crediting or charging of the amount of any of those adjustments to the Canada Pension Plan Account.
- (4) Agreements with respect to provincial pension plan.—Where the government of a province providing a comprehensive pension plan requests the Government of Canada to enter into an agreement under this section with the government of a country under any law of which provision is made for the payment of old age or other benefits including survivors' or disability benefits, the Minister, with the approval of the Governor in Council, may enter into an agreement with the government of that country for the mak-

ing of reciprocal arrangements relating to any of the matters referred to in subsection (1) with respect to the provincial pension plan of that province, if that plan makes provision for entering into such an agreement and for the carrying out of the provisions thereof, including the making of any financial adjustment required to be made for that purpose and the crediting or charging of the amount of any such adjustment to the appropriate account or accounts established under that plan.

R.S. 1985, c. 30 (2nd Supp.), s. 54.

#### Financial Provisions

- 108. (1) Canada Pension Plan Account.—There is hereby established in the accounts of Canada an account to be known as the Canada Pension Plan Account.
- (2) Amounts to be credited to account.—There shall be paid into the Consolidated Revenue Fund and credited to the Canada Pension Plan Account
  - (a) all amounts received under this Act as or on account of contributions or otherwise:
  - (b) all amounts required to be credited to the Canada Pension Plan Account pursuant to any agreement entered into under subsection 39(1) or 80(1) or pursuant to any regulation made under paragraph 89(1)(j) or subsection 107(3); and
  - (c) all interest on securities purchased by the Minister of Finance under section 110 and all interest credited to the Canada Pension Plan Account under that section.
- (3) Amounts to be charged to account.—There shall be paid out of the Consolidated Revenue Fund and charged to the Canada Pension Plan Account
  - (a) all amounts payable under this Act as or on account of benefits or otherwise;
  - (b) all amounts required to be charged to the Canada Pension Plan Account pursuant to any agreement entered into under subsection 39(1) or 80(1) or pursuant to any regulation made under paragraph 89(1)(j) or subsection 107(3); and
  - (c) the costs of administration of this Act, under the authority of Parliament.
- (4) Limitation.—No payment shall be made out of the Consolidated Revenue Fund under this section in excess of the amount of the balance to the credit of the Canada Pension Plan Account.
- 109. (1) Canada Pension Plan Investment Fund.—There is hereby established in the accounts of Canada an account to be known as the Canada Pension Plan Investment Fund.
- (2) Amounts to be charged and credited to Investment Fund.—There shall be paid out of the Consolidated Revenue Fund and charged to the Canada Pension Plan Investment Fund the cost of all securities purchased by the Minister of Finance under section 110, and there shall be paid into the Consolidated Revenue Fund and credited to the Canada Pension Plan Investment Fund the proceeds of redemption in whole or in part of any securities purchased by him under that section.
  - 110. (1) Definitions.—In this section and sections 111 and 113,
- "operating balance" means the amount of the balance to the credit of the Canada Pension Plan Account less the balance in the Canada Pension Plan Investment Fund; "security" means,
  - (a) as applied to Canada, an obligation of the Government of Canada, and

(b) as applied to a province, an obligation of the government of that province, or an obligation of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the government thereof,

and that complies with the conditions set out in section 111.

- (2) Interest to be credited to account monthly.—Interest shall be credited to the Canada Pension Plan Account on the last day of each month, calculated at such rate on the average daily operating balance in that Account for the preceding month as the Minister of Finance may fix.
- (2.1) Additional interest.—Where an amount referred to in paragraph 108(3)(a) is charged to the Canada Pension Plan Account pursuant to subsection (3), interest shall, notwithstanding that the amount has been so charged, be credited to the Canada Pension Plan Account, at the prescribed time and in the prescribed manner, in respect of that amount until the amount is effectively paid out of the Consolidated Revenue Fund.
- (3) Amount available for purchase of securities.—Where in any month the operating balance in the Canada Pension Plan Account exceeds the amount that the Minister of Finance estimates will be required to meet all payments under subsection 108(3) in the immediately following period ending three months after the end of that month, the amount of the excess in that month shall be available for the purchase of securities of the provinces and securities of Canada as provided in this section.
- (4) Province's proportionate amount of excess available for purchase of securities.— The part of the excess referred to in subsection (3) in any month that shall be available for the purchase of securities of any one province is that proportion of the amount of the excess that
  - (a) the total amount of all contributions credited to the Canada Pension Plan Account, during the one hundred and twenty months preceding that month, in respect of employment in that province and in respect of self-employed earnings of persons resident in that province, as estimated by the Minister of National Revenue,

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- (b) the total amount of all contributions credited to that Account during those one hundred and twenty months, as estimated by the Minister of National Revenue, and the Minister of Finance shall, not later than the last day of the month, notify the provincial treasurer or other similar officer of that province of the part of the excess so available for the purchase of securities of that province.
- (5) Purchase of securities of province by Minister of Finance.—The Minister of Finance, out of the part of the excess referred to in subsection (3) in any month that shall be available for the purchase of securities of any province, shall purchase securities of that province in an aggregate amount equal to
  - (a) the part of the excess so available for the purchase thereof, or
  - (b) the aggregate amount of the securities of that province that are offered, not later than ten days after the end of that month, by the provincial treasurer or other similar officer of the province for purchase by the Minister of Finance under this section,

whichever is the lesser.

- (6) Purchase of securities of Canada by Minister of Finance.—The Minister of Finance, out of any balance of the excess referred to in subsection (3) in any month remaining after purchasing securities of each of the provinces as required by subsection (5), shall purchase securities of Canada in an aggregate amount equal to the balance so remaining, and, for the purpose, the Minister of Finance may issue securities of Canada in that aggregate amount.
- (7) Consolidation of securities.—At the request of the provincial treasurer or other similar officer of a province, the Minister of Finance may accept in the place of any series of securities of that province purchased by the Minister under this section during any consecutive period of not more than twelve months, on payment of any interest than accrued thereon, another security of that province in an amount equal to the aggregate amount then outstanding of the securities of that series, and bearing interest at a rate determined by the Minister of Finance to be the average of the rates of interest on each of the securities of that series weighted according to the amounts then outstanding of each of those securities.
- (8) Saving provision.—Nothing in this section shall be construed as limiting or restricting the authority of the Minister of Finance, when he deems it advisable for the sound and efficient management of the Canada Pension Plan Account,
  - (a) to purchase or acquire short term obligations of the Government of Canada not limited or restricted as to the negotiability or the transfer or assignment thereof, in an aggregate amount that, when added to the amount of all those obligations then held by him that were purchased or acquired as described in this subsection, does not exceed in any month the amount estimated by him to be required to meet all payments under subsection 108(3) in the immediately following period ending three months after that month, and to pay for those obligations out of the Consolidated Revenue Fund and charge the cost thereof to the Canada Pension Plan Account; or
  - (b) to hold or sell any of those obligations and to pay any interest thereon or proceeds of sale thereof into the Consolidated Revenue Fund and credit the interest or proceeds to the Canada Pension Plan Account.
- R.S. 1985, c. 30 (2nd Supp.), s. 55.
- 111. (1) Issue and conditions of obligations.—For the purposes of this Act, an obligation described in paragraph (a) or (b) of the definition "security" in subsection 110(1) is a security of Canada or of a province, as the case may be, where the obligation complies with the following conditions, namely,
  - (a) it is issued to or payable to the credit of the Canada Pension Plan Investment Fund and is expressed to be not negotiable and not transferable or assignable;
  - (b) the term to maturity is twenty years, or such lesser period as may be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions, when the Minister deems it necessary in order to meet any payments that will be required to be made under subsection 108(3);
  - (c) it is redeemable in whole or in part before maturity only at the option of the Minister of Finance, when he deems it necessary in order to meet any payments that will be required to be made under subsection 108(3), and, in the case of an

obligation of or guaranteed by the government of a province, only after notice in writing to the provincial treasurer or other similar officer of that province given not less than six months before the date of the redemption;

- (d) it is redeemable in whole or in part before maturity only after all securities of the same jurisdiction that were issued before the month in which the obligation was issued have been fully redeemed, and on the basis that the amount that shall be realized at any time by way of redemption in whole or in part of securities of that jurisdiction held to the credit of the Canada Pension Plan Investment Fund is that proportion of the total amount to be realized at that time by way of redemption of securities so held, that
  - (i) the aggregate amount then outstanding of the securities of that jurisdiction held to the credit of the Canada Pension Plan Investment Fund.

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- (ii) the aggregate amount then outstanding of all securities held to the credit of that Fund;
- (e) the obligation bears interest payable semi-annually at the rate applicable pursuant to subsection (2) at the time of the issue of the obligation; and
- (f) the obligation is issued in accordance with, and contains such terms and conditions in addition to those mentioned in paragraphs (a) to (e) as may be set out in, any agreement in that behalf entered into between the Minister of Finance and the appropriate authority by whom the obligation is issued.
- (2) Rate of interest applicable.—The Minister of Finance may from time to time fix the rate of interest applicable in the case of any obligation described in subsection (1), which rate shall be calculated
  - (a) in the case of an obligation having a term to maturity of twenty years, on the basis of the average yield to maturity as determined by the Minister of Finance of all outstanding obligations of the Government of Canada that are not limited or restricted as to the negotiability or the transfer or assignment thereof and that have terms to maturity of twenty years or more, weighted according to the amounts of those obligations then outstanding, and
  - (b) in the case of an obligation having a term to maturity of less than twenty years, on the basis of the average yield to maturity as determined by the Minister of Finance of all outstanding obligations of the Government of Canada that are not limited or restricted as to the negotiability or the transfer or assignment thereof and that have terms to maturity within a range comparable in average duration to the term of the obligation in respect of which the calculation is made, weighted according to the amounts of those obligations then outstanding,

except that if the rate of interest so calculated is not a multiple of 1/100 per cent, it shall be taken to be the nearest multiple of 1/100 per cent or, if there is no such nearest multiple, then the next multiple thereof above that rate.

(3) Notice.—The Minister of Finance, whenever any rate of interest is fixed by him pursuant to subsection (2), shall cause notice of the rate so fixed to be published forthwith in the Canada Gazette.

R.S. 1985, c. 18 (3rd Supp.), s. 31.

112. Audit.—The Canada Pension Plan Account and the Canada Pension Plan

Investment Fund shall be audited annually by the Auditor General of Canada and a report of the audit shall be made to the Minister.

- 113. (1) Effect of regulation made under subsection 3(2).—Where any regulation has been made under subsection 3(2) prescribing a province as a province described in paragraph (b) of the definition "province providing a comprehensive pension plan" in subsection 3(1),
  - (a) all obligations and liabilities accrued or accruing as described in that paragraph, for the assumption of which under the provincial pension plan of that province provision has been made by any law of that province, shall, from and after the day on which the regulation became effective, cease to be obligations or liabilities accrued or accruing with respect to the payment of benefits under this Act attributable to contributions made under this Act in respect of employment in that province or in respect of self-employed earnings of persons resident in that province; and
  - (b) the Minister of Finance shall pay an amount calculated as provided in subsection (2) to the government of that province, by the transfer to that government in the first instance and to the extent necessary for that purpose, of securities of that province held to the credit of the Canada Pension Plan Investment Fund, and in the second instance and to the extent necessary for that purpose, of securities of Canada held to the credit of that Fund, and by the payment to that government of any balance then remaining in such manner as may be prescribed.
- (2) Amount to be paid to government of province.—For the purposes of subsection (1), the amount to be calculated as provided in this subsection in the case of any province shall be calculated by the Minister of Finance as the amount obtained by adding
  - (a) the total amount of all contributions credited to the Canada Pension Plan Account, to the day on which the regulation referred to in subsection (1) became effective, in respect of employment in that province or in respect of self-employed earnings of persons resident in that province, and
  - (b) such part of all interest credited to or accrued to the credit of the Canada Pension Plan Account, to the day on which the regulation referred to in subsection(1) became effective, as derived from the contributions referred to in paragraph(a),

#### and subtracting from the total so obtained

- (c) such part of all amounts paid as or on account of benefits under this Act as would not have been payable under this Act if that province had been a province described in paragraph (a) of the definition "province providing a comprehensive pension plan" in subsection 3(1), and
- (d) such part of the costs of administration of this Act, to the day on which the regulation referred to in subsection (1) became effective, as is equal to the proportion of those costs that the total amount of the contributions referred to in paragraph (a) is of the total amount of all contributions credited to the Canada Pension Plan Account to that day.
- (3) Agreement respecting assumption of obligations and liabilities.—Where notice in writing has been given to the Minister by the government of a province as described in the definition "province providing a comprehensive pension plan" in subsection 3(1),

the Minister, with the approval of the Governor in Council, may on behalf of the Government of Canada enter into an agreement with the government of that province,

- (a) for the furnishing of that government under prescribed conditions with any information obtained under this Act, including records of any amounts that are shown in the Record of Earnings to the accounts of persons who have made contributions under this Act in respect of employment in that province or as persons resident in that province in respect of self-employed earnings; and
- (b) generally for the making of all such arrangements as may be necessary to permit provision to be made for the assumption, under the provincial pension plan referred to in the notice, of all obligations and liabilities accrued or accruing as described in paragraph (b) of the definition "province providing a comprehensive pension plan" in subsection 3(1).

#### Amendments to Schedule

- 113.1 (1) Review of contribution rates every five years.—Every five years, at intervals determined in accordance with subsection (2), the Minister of Finance and ministers of the Crown from the included provinces shall review the contribution rates set out in the schedule and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years.
- (2) Interval of reviews.—The first review required by this section shall take place prior to January 1, 1992 and all subsequent reviews shall take place prior to January 1 of every fifth year thereafter.
- (3) Completion of review.—To the extent possible, every review required by this section shall be completed within such time as will permit the Minister of Finance to make recommendations to the Governor in Council at least twelve months prior to the date prior to which the review is to take place.
- (4) Factors to be considered.—In conducting any review required by this section and in making any recommendations, ministers shall consider
  - (a) the most recent report prepared by the Chief Actuary pursuant to section 115 and any changes between that report and earlier reports prepared by the Chief Actuary;
  - (b) any more recent estimates of the Chief Actuary in respect of
    - (i) the outstanding balance of the Canada Pension Plan Account,
    - (ii) the projected revenues into and payments out of the Canada Pension Plan Account,
    - (iii) the ratio of the projected balance in the Canada Pension Plan Account over the projected payments out of the Canada Pension Plan Account, and
    - (iv) the changes, if any, to the amounts and ratio projected at the previous review under this section attributable to changing demographic and economic circumstances or to changes to the Canada Pension Plan affecting payments or contributions thereunder; and
  - (c) the desirability of having the ratio of the projected balance in the Canada Pension Plan Account at any given date over the projected annual payments out of

the Canada Pension Plan in the following year generally be 2:1, it being understood that this ratio may vary for any given year by reason of

- (i) the size of the Canada Pension Plan Account in the year prior to the review,
- (ii) the desirability of distributing any necessary contribution rate changes over a period of time, and
- (iii) the capacity of the Canada Pension Plan Account to moderate the impact that expected and unexpected changes to demographic and economic circumstances might have on contribution rates.
- (5) **Recommendations.**—On the completion of a review required by this section, the Minister of Finance may recommend to the Governor in Council that the Governor in Council make regulations pursuant to subsection (6) to amend the schedule in accordance with that subsection.
- (6) Regulation to adjust rates.—Subject to subsections (7) and (8), the Governor in Council may, on the recommendation of the Minister of Finance, by regulation, amend the schedule to
  - (a) adjust the contribution rate for employees, employers and self-employed persons for all or any year for which a contribution rate is set out in the schedule; and
  - (b) set the contribution rate for employees, employers and self-employed persons for each of the five years following the last year for which a contribution rate is set out in the schedule.
- (7) Limitation on adjustments.—The following shall apply with respect to any adjustment and setting of contribution rates pursuant to subsection (6):
  - (a) the contribution rate for employees and employers for a year must be identical;
  - (b) the contribution rate for self-employed persons for a year must be equal to the sum of the contribution rates for employees and employers for that year;
  - (c) no contribution rate for employees and employers for a year may be increased by more than one-tenth of a percentage point above the contribution rate for the previous year; and
  - (d) no contribution rate for self-employed persons for a year may be increased by more than two-tenths of a percentage point above the contribution rate for the previous year.
- (8) Coming into force of regulation.—Where, pursuant to subsection (6), the Governor in Council makes a regulation
  - (a) after the first review required by this section and prior to January 1, 1992, and
  - (b) after any subsequent review required by this section and prior to January 1 of the year prior to which the review was to take place;

that regulation shall, by order made by the Governor in Council, come into force, or be deemed to have come into force, on January 1, 1992 or on January 1 of the year referred to in paragraph (b), as the case may be, which order may not be made unless the lieutenant governor in council of each of at least two-thirds of the included provinces, having in the aggregate not less than two-thirds of the population of all of the included provinces, has, prior to that January 1 date, signified the consent of that province to the coming into force of the regulation.

- (9) Exemption from Statutory Instruments Act.—A regulation made pursuant to subsection (6) is exempt from the application of sections 3, 5 and 11 of the Statutory Instruments Act.
- (10) Publication in Canada Gazette.—Forthwith on the coming into force of any regulation made pursuant to subsection (6), the Minister of Finance shall cause a copy thereof to be published in the Canada Gazette.
  - (11) Schedule amended by regulation.—Where,
  - (a) after the first review required by this section, no regulation is made pursuant to paragraph (6)(b) prior to January 1, 1992, or if such a regulation is made, the regulation does not come into force on that day, or
  - (b) after any subsequent review, no regulation is made pursuant to paragraph (6)(b) prior to January 1 of the year prior to which the review was to take place, or if such a regulation is made, the regulation does not come into force on that day,

the Minister of Finance shall, as soon as possible thereafter by regulation, amend the schedule to include the contribution rates set out in the most recent report prepared by the Chief Actuary pursuant to subsection 115(3) in respect of each of the five years following the last year for which a contribution rate is set out in the schedule.

- (12) Application of subsection 114(2).—For greater certainty, subsection 114(2) does not apply to any amendments to the schedule made pursuant to subsection (6) or (11).
- (13) Meaning of "included province".—In this section, "included province" has the same meaning as in subsection 114(1).

R.S. 1985, c. 30 (2nd Supp.), s. 56; 1991, c. 44, s. 27.

#### Amendments to Act

- 114. (1) Definition of "included province".—In this section, "included province" means a province other than the Yukon Territory or the Northwest Territories, except a province providing a comprehensive pension plan unless at the time in respect of which the description is relevant there is in force an agreement entered into under subsection 4(3) with the government of that province.
- (1) Definition of "included province".—In this section, "included province" means a province other than the Yukon Territory, the Northwest Territories or Nunavut, except a province providing a comprehensive pension plan unless at the time in respect of which the description is relevant there is in force an agreement entered into under subsection 4(3) with the government of that province.
- (2) Effective date of major amendments.—Where any enactment of Parliament contains any provision that alters, or the effect of which is to alter, either directly or indirectly and either immediately or in the future, the general level of benefits provided by this Act or the contribution rate for employees, employers or self-employed persons for any year, it shall be deemed to be a term of that enactment, whether or not it is expressly stated therein, that the provision shall come into force only on a day to be fixed by proclamation of the Governor in Council, which day shall not in any case be earlier than the first day of the third year following the year in which any notice of intention to introduce a measure containing a provision to that effect was laid before Parliament.
  - (3) Notice.—A notice of intention described in subsection (2) shall be in such form

as is sufficient to indicate the nature of the provision contained or proposed to be contained in the measure referred to in subsection (2) to the effect described in that subsection, and on any such notice being laid before Parliament the Minister shall forthwith cause a copy thereof to be sent to the lieutenant governor in council of each included province.

- (4) Coming into force of other amendments of substance.—Where any enactment of Parliament contains any provision that alters, or the effect of which is to alter, either directly or indirectly and either immediately or in the future,
  - (a) the general level of benefits provided by this Act,
  - (b) the classes of benefits provided by this Act,
  - (c) the contribution rate for employees, employers or self-employed persons for any year,
  - (d) the formulae for calculating the contributions and benefits payable under this Act,
  - (e) the management or operation of the Canada Pension Plan Account or the Canada Pension Plan Investment Fund, or
  - (f) the constitution of, or the duties of, the Canada Pension Plan Advisory Board established under section 116,

it shall be deemed to be a term of that enactment, whether or not it is expressly stated therein, that the provision shall come into force only on a day to be fixed by proclamation of the Governor in Council, which proclamation may not be issued and shall not in any case have any force or effect unless the lieutenant governor in council of each of at least two-thirds of the included provinces, having in the aggregate not less than two-thirds of the population of all of the included provinces, has signified the consent of that province thereto.

(5) Determination of population.—For the purposes of this section, the population of a province at any time in a year in respect of which the determination thereof is relevant means the population thereof on June 1 of that year, as estimated by the Chief Statistician of Canada.

R.S. 1985, c. 30 (2nd Supp.), s. 57; 1993, c. 28, s. 78 (Sched. III, item 9) [not in force at date of publication].

## Report of Chief Actuary

- 115. (1) Report to be made by Chief Actuary every 3 years.—The Chief Actuary of the Office of the Superintendent of Financial Institutions shall at least once in every three years prepare a report based on an actuarial examination of the operation of this Act and the state of the Canada Pension Plan Account, and shall include therein
  - (a) a statement setting forth the estimated revenues of the Canada Pension Plan Account for each of the thirty years immediately following the date of the examination, and the estimated amount of all payments under subsection 108(3) in each of those thirty years; and
  - (b) a statement setting forth, for each fifth year of a period of not less than seventyfive years from the date of the examination, an estimate of the percentage of total contributory salaries and wages and contributory self-employed earnings that would be required to provide for all payments under subsection 108(3) in that

year if there were no balance in the Canada Pension Plan Account at the commencement of that year.

- (2) Report to be made by Chief Actuary when certain bills introduced.—In addition to any report required under this section, and in accordance with a request of the Minister of Finance, the Chief Actuary shall, whenever any Bill is introduced in or presented to the House of Commons to amend this Act in a manner that would in the opinion of the Chief Actuary materially affect any of the estimates contained in the most recent report under this section made by the Chief Actuary, prepare, using the same actuarial assumptions and basis as were used in that report, a report setting forth the extent to which such Bill would, if enacted by Parliament, materially affect any of the estimates contained in that report.
- (3) Report for section 113.1 review.—For the purposes of the reviews required by sections 113.1, the Chief Actuary shall, at least twenty-four months prior to January 1, 1992 and January 1 of every fifth year thereafter, prepare a report based on an actuarial examination of the operation of this Act based on the status of the Plan as at
  - (a) a date not earlier than December 31, 1988 in the case of the first review, and
  - (b) in the case of any subsequent review, a date not earlier than December 31 of every fifth year after 1988,

and shall include therein the statements referred to in paragraphs (1)(a) and (b).

- (4) Single report allowed.—Where the circumstances permit, the reports required by subsections (1) and (3) may be prepared in a single report.
- (5) Rates in reports.—The Chief Actuary shall set out in every report prepared under subsection (3)
  - (a) the contribution rates, calculated in the prescribed manner for employees, employers and self-employed persons, that would be added to the schedule pursuant to subsection 113.1(11) in respect of each of the five years following the last year for which a contribution rate is set out in the schedule if that subsection were to apply;
  - (b) the contribution rates that would be in the schedule for employees, employers and self-employed persons for the years set out in the schedule if those contribution rates were to be calculated in the manner prescribed for the purpose of this paragraph; and
  - (c) the manner in which the contribution rates referred to in paragraphs (a) and (b) were calculated.
- (6) Contents of regulations.—The regulations prescribing the manner of the calculation referred to in paragraphs (5)(a) and (b) provide that
  - (a) the contribution rate for employees and employers for a year must be identical; and
  - (b) the contribution rate for self-employed persons for a year must be equal to the sum of the contribution rates for employees and employers for that year.
- (7) Application of subsection 114(4).—Subsection 114(4) applies, with such modifications as the circumstances require, to the making of the regulations prescribing the manner of the calculation referred to in paragraph (5)(a) and to the making of any regulation changing that manner of calculation.

(8) Report to be laid before House of Commons.—Forthwith on the completion of any report under this section, the Chief Actuary shall transmit the report to the Minister of Finance, who shall cause the report to be laid before the House of Commons forthwith on its receipt if Parliament is then sitting, or if Parliament is not then sitting, on any of the first five days next thereafter that Parliament is sitting, and if at the time any report under this section is received by the Minister of Finance Parliament is then dissolved, the Minister of Finance shall forthwith cause a copy of the report to be published in the Canada Gazette.

R.S. 1985, c. 13 (2nd Supp.), s. 10; c. 30 (2nd Supp.), s. 58; c. 18 (3rd Supp.), s. 32.

#### Advisory Board

- 116. (1) Canada Pension Plan Advisory Board.—There is hereby established a board, to be known as the Canada Pension Plan Advisory Board, consisting of not more than sixteen members representative of employees, employers, self-employed persons and the public, each of whom shall be appointed by the Governor in Council for such term, not exceeding five years, as will ensure as far as possible the expiration in any one year of the terms of appointment of fewer than one-half of the members.
- (2) Chairman and Vice-Chairman.—The Governor in Council shall appoint one of the members of the Advisory Board to be Chairman of the Board and one of the members to be Vice-Chairman thereof.
- (3) Remuneration and expenses of members.—Each of the members of the Advisory Board is entitled to be paid such allowance for each day he attends any meetings of the Board or attends to matters related to Board business as may be fixed by the Governor in Council, and is entitled to be paid reasonable travel and living expenses while absent from his ordinary place of residence in the course of his duties as a member of the Board.
- (4) Meetings.—The Advisory Board shall meet at least once a year in the city of Ottawa, and at such other times and places as it deems necessary in order to carry out its duties under this Act.
- (5) Chairman or Vice-Chairman to preside.—The Chairman of the Advisory Board or, in the event of the absence or incapacity of the Chairman or if the office of Chairman is vacant, the Vice-Chairman of the Board shall preside at meetings of the Board.
- (6) Rules of procedure.—The Advisory Board may make such rules as it deems necessary for the regulation of its proceedings, for the fixing of a quorum for any of its meetings and generally for the conduct of its activities.
- (7) **Duties of Board.**—It is the duty of the Advisory Board to review from time to time, as it deems appropriate or advisable, the operation of this Act, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under this Act, and to report to the Minister the results of that review.
- (8) Annual report.—The Board shall each year prepare a report to the Minister on its activities during the immediately preceding year, and a copy of the report shall be included in the annual report of the Minister under section 117.

R.S. 1985, c. 30 (2nd Supp.), s. 59.

# Annual Report to Parliament

117. Annual report to be made by Minister.—The Minister shall, as soon as possible

after the end of each fiscal year, prepare a report on the administration of this Act during that fiscal year, including a statement showing amounts credited to or charged to the Canada Pension Plan Account and the Canada Pension Plan Investment Fund during that year by appropriate classifications, the number of contributors and the number of persons to whom benefits were payable during that year together with such other information as the Minister deems appropriate, and the Minister shall cause the report to be laid before Parliament forthwith on the completion thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that either House of Parliament is sitting.

## Government Employees

- 118. (1) Government contributions.—There shall be charged to the Consolidated Revenue Fund and credited to the Canada Pension Plan Account an amount equal to
  - (a) the contributions required to be made by Her Majesty in right of Canada as employer's contributions under this Act, and
  - (b) the amount required by subsection 21(2) to be paid by Her Majesty in right of Canada as a result of the failure to deduct and remit, in accordance with this Act, the required amount as or on account of the employee's contributions,

in respect of persons in employment under Her Majesty in right of Canada that is not excepted employment under this Act.

- (2) Contributions under agreement.—There shall be charged to the Consolidated Revenue Fund and paid to the appropriate authority in a province with which an agreement has been entered into under subsection 4(3) an amount equal to
  - (a) the contributions required to be paid by Her Majesty in right of Canada under that agreement as employer's contributions, and
  - (b) the amount required to be paid by Her Majesty in right of Canada as a result of the failure to deduct and remit, in accordance with the agreement, the required amount as or on account of the employee's contributions,

in respect of persons employed by Her Majesty in right of Canada in employment designated in the agreement.

#### **SCHEDULE**

(Subsection 11.1(2))

#### **CONTRIBUTION RATES**

Year	For Employees	For Employers	For Self-employed Persons
1987	(%)	(%)	(%)
1988	2.0	2.0	4.0
1989	2.1	2.1	4.2
1990	2.2	2.2	4.4
1991	2.3	2.3	4.6

## **CONTRIBUTION RATES**

	For	For	For Self-employed	
Year	Employees	Employers	Persons	
	(%)	(%)	(%)	
1992	2.4	2.4	4.8	
1993	2.5	2.5	5.0	
1994	2.6	2.6	5.2	
1995	2.7	2.7	5.4	
1996	2.8	2.8	5.6	
1997	2.925	2.925	5.85	
1998	3.05	3.05	6.1	
1999	3.175	3.175	6.35	
2000	3.3	3.3	6.6	
2001	3.425	3.425	6.85	
2002	3.55	3.55	7.1	
2003	3.675	3.675	7.35	
2004	3.8	3.8	7.6	
2005	3.925	3.925	7.85	
2006	4.05	4.05	8.1	
2007	4.15	4.15	8.3	
2008	4.25	4.25	8.5	
2009	4.35	4.35	8.7	
2010	4.45	4.45	8.9	
2011	4.55	4.55	9.1	
2012	4.65	4.65	9.3	
2013	4.75	4.75	9.5	
2014	4.85	4.85	9.7	
2015	4.95	4.95	9.9	
2016	5.05	5.05	10.1	

R.S. 1985, c. 30 (2nd Supp.), s. 60; 1991, c. 44, s. 28.

# CALCULATION OF CONTRIBUTION RATES REGULATIONS

# Regulations prescribing the manner of calculation of contribution rates

# SOR/89-221

#### Short Title

1. These Regulations may be cited as the Calculation of Contribution Rates Regulations.

#### Interpretation

- 2. In these Regulations,
- "Act" means the Canada Pension Plan;
- "hypothetical contribution rate" means a contribution rate that is calculated for the purpose of paragraph 115(5)(b) of the Act;
- "model contribution rate" means the percentage that, when multiplied by projected total contributory salaries and wages and contributory self-employed earnings for a year, as set out in sections 8, 9 and 10 of the Act, yields projected total contributions for that year;
- "prior year" means the year immediately prior to the year in which a reference period commences;
- "reference period" means a five year period beginning with 1992 and with every fifth year thereafter;
- "target change" means the percentage, determined in accordance with subsection 3(1), in respect of a reference period.

## Determination of Target Change

- 3. (1) The target change in the model contribution rate for the purposes of a report referred to in subsection 115(3) of the Act is, for a given reference period, the smallest multiple of 0.01 percentage point that, when added to the model contribution rate of the preceding year, for each of the fifteen years following the prior year, produces a projected balance in the Canada Pension Plan Account at the end of the fifteenth year following the prior year equal to at least twice the projected payments that would be charged to the Canada Pension Plan Account under subsection 108(3) of the Act in the sixteenth year following the prior year.
- (2) For the purposes of subsection (1), the model contribution rate of the preceding year in respect of the first year of any reference period shall be
  - (a) in the case set out in section 4 or paragraph 5(a), the contribution rate for selfemployed persons set out in the schedule to the Act for the prior year; and
  - (b) in the case set out in paragraph 5(b), the hypothetical contribution rate for selfemployed persons for the prior year.

(3) The determination of target change for the purpose of a report referred to in subsection 115(3) of the Act shall use the same actuarial methods and assumptions as those used for the purposes of the statement referred to in paragraph 115(1)(a) of the Act contained in the same report.

# Calculation of Contribution Rates

- 4. For the purposes of paragraph 115(5)(a) of the Act, the contribution rates of employees, employers and self-employed persons in respect of each year of the reference period that immediately follows the last year for which a contribution rate is set out in the schedule to the Act shall be calculated in the following manner:
  - (a) where the target change in respect of the reference period is set out in column 1 of an item of the schedule to these Regulations,
    - (i) for employees, the percentage point set out in column II of that item for that year shall be added to the employees' contribution rate of the preceding year,
    - (ii) for employers, the percentage point set out in column II of that item for that year shall be added to the employers' contribution rate of the preceding year, and
    - (iii) for self-employed persons, twice the percentage point set out in column II of that item for that year shall be added to the self-employed persons' contribution rate of the preceding year; and
  - (b) where the target change in respect of the reference period is other than as set out in the schedule to these Regulations,
    - (i) for employees, one half of the target change shall be added to the employees' contribution rate of the preceding year,
    - (ii) for employers, one half of the target change shall be added to the employers' contribution rate of the preceding year, and
    - (iii) for self-employed persons, the target change shall be added to the selfemployed person's contribution rate of the preceding year.
- 5. For the purposes of paragraph 115(5)(b) of the Act, the manner of calculating the hypothetical contribution rates of employees, employers and self-employed persons in respect of each year of the last four reference periods set out in the schedule to the Act is as follows:
  - (a) for the first reference period,
    - (i) for the first year of the reference period,
      - (A) for employees, one half of the target change in respect of the first reference period shall be added to the employees' contribution rate of the prior year,
      - (B) for employers, one half of the target change in respect of the first reference period shall be added to the employers' contribution rate of the prior year, and
      - (C) for self-employed persons, the target change in respect of the first reference period shall be added to the self-employed person's contribution rate of the prior year, and
    - (ii) for any other year of the reference period,

- (A) for employees, one half of the target change in respect of the first reference period shall be added to the employees' hypothetical contribution rate of the preceding year,
- (B) for employers, one half of the target change in respect of the first reference period shall be added to the employers' hypothetical contribution rate of the preceding year,
- (C) for self-employed persons, the target change in respect of the first reference period shall be added to the self-employed person's contribution rate of the prior year, and
- (b) for each of the second, third and fourth reference periods,
  - (i) for employees, one half of the target change in respect of the second, third or fourth reference period respectively shall be added to the employees' hypothetical contribution rate of the preceding year,
  - (ii) for employers, one half of the target change in respect of the second, third or fourth reference period respectively shall be added to the employers' hypothetical contribution rate of the preceding year, and
  - (iii) for self-employed persons, the target change in respect of the second, third or fourth reference period respectively shall be added to the self-employed persons' hypothetical contribution rate of the preceding year.

#### **SCHEDULE**

(Section 4)

Column I			Voor	Column II f the Reference	. David	
			1 car of	the Reference	e Feriou	
	Target					
Item	Change	1	2	3	4	5
	_		F	ercentage Poin	nt	
1	0.04	0.025	0.025	0.025	0.025	0
2	0.03	0.025	0.025	0.025	0	0
3	0.02	0.025	0.025	0	0	0
4	0.01	0.025	0	0	0	0
5	0	0	0	0	0	0
6	-0.01	0	0	0	0	-0.025
7	-0.02	0	0	0	-0.025	-0.025
8	-0.03	0	0	-0.025	-0.025	-0.025
9	-0.04	0	-0.025	-0.025	-0.025	-0.025

# CANADA PENSION PLAN REGULATIONS

# Regulations respecting the administration of the Canada Pension Plan

C.R.C. 1978, c. 385, as am. SOR/78-142; SOR/78-591; SOR/78-935; SOR/79-141; SOR/79-286; SOR/79-402; SOR/79-751; SOR/79-957; SOR/80-133; SOR/80-320; SOR/80-757; SOR/80-813; SOR/80-877; SOR/80-930; SOR/81-99; SOR/81-197; SOR/81-448; SOR/81-733; SOR/81-1029; SOR/82-290; SOR/82-321; SOR/82-597; SOR/82-784; SOR/82-1096; SOR/83-238; SOR/83-270; SOR/84-50; SOR/84-115; SOR/84-459; SOR/85-39; SOR/85-1087; SOR/85-1164; SOR/86-1133; SOR/86-1134; SOR/87-714; SOR/87-719; SOR/87-721; SOR/88-239; SOR/88-628; SOR/88-631; SOR/88-638; SOR/88-639; SOR/89-304; SOR/89-345; SOR/89-467; SOR/89-580; SOR/90-47; SOR/90-687; SOR/90-829; SOR/90-832; SOR/91-682; SOR/92-17; SOR/92-36; SOR/92-736; SOR/93-11; SOR/93-94; SOR/93-290; SOR/93-398; SOR/93-533; SOR/94-173

#### Short Title

1. These Regulations may be cited as the Canada Pension Plan Regulations.

#### Interpretation

- 2. (1) In these Regulations,
- "Act" means the Canada Pension Plan:
- "Chairman" means the Chairman of the Pension Appeals Board;
- "Commissioner" means the Commissioner of Review Tribunals appointed under subsection 82(5) of the Act;
- "Minister" means
  - (a) in Parts I, II, III and IV, the Minister of National Revenue, and
  - (b) in Part V, the Minister of National Health and Welfare.
- "Vice-Chairman" means the Vice-Chairman of the Pension Appeals Board.
  - (2) For the purposes of the Act and these Regulations,
- "agriculture" means the operations of farming when carried on on a farm for the benefit of an individual or other person who is a farmer and, without limiting the generality of the foregoing, includes the operation of
  - (a) the clearing of land for the purposes of farming,
  - (b) the cultivation of the soil,
  - (c) the conservation of the soil, including the construction, maintenance and operations of tile drainage systems, ditches, canals, reservoirs or waterways exclusively for the purposes of farming,
  - (d) the producing, harvesting, storing or grading of any natural product of farming,

- (e) the preparation of land for or the harvesting of wild berries,
- (f) the raising of bees and producing of honey,
- (g) the breeding or raising of horses, beasts of burden, cattle, sheep, goats, swine, furbearing animals, birds of any kind or the production of eggs,
- (h) dairy farming and the processing of milk, butter or cheese on the farm where it is produced,
- (i) producing maple sap, maple syrup or maple sugar,

when carried on on a farm for the benefit of an individual or other person who is a farmer, and includes

- (j) the offering for sale or selling, off the farm for the benefit of such farmer, of any of the products of the operations previously described in this definition where such offering for sale or selling is incidental to those operations, and
- (k) the exhibiting, advertising, assembling, freezing, storing, grading, processing, packing and transporting, off the farm for the benefit of such farmer, or the products described in paragraph (j) where the exhibiting, advertising, assembling, freezing, storing, grading, processing, packing or transporting is incidental to the offering for sale or selling described in that paragraph;
- "agricultural enterprise" means the business of agriculture carried on for the benefit of an individual or other person who is farmer;
- "fishing" means fishing for or catching any fish, including shell fish, crustaceans or mollusks, or any aquatic animal or plant by any method whatever;
- "forestry" means the planting, breeding, propagation, production, protection, measuring or harvesting of trees when carried on in a forest, on a wood lot or on a tree farm, and includes all services incidental to any of those activities if such services are performed where the activities are carried on;

"horticulture" means

- (a) the operations relating to the breeding, producing, raising or harvesting of
  - (i) legumes, flowers, shrubs or ornamental grasses, and
  - (ii) seeds, seedlings, grafts and cuttings of legumes, flowers, shrubs or ornamental grasses, and
- (b) the operations relating to landscape gardening where the landscape gardening is incidental to the carrying on of
  - (i) any of the operations described in paragraph (a), or
  - (ii) agriculture.

and includes all services incidental to the carrying on of any of the operations described in paragraph (a) or (b) if such services are performed where the operations are carried on;

"hunting" means hunting for or catching or killing any wild animal by any method whatever, but does not include any operation involved in carrying on the business of rodent examination;

"international organization" means

(a) any specialized agency of which Canada is a member that is brought into rela-

- tionship with the United Nations in accordance with Article 63 of the Charter of the United Nations, and
- (b) any international organization of which Canada is a member, the primary purpose of which is the maintenance of international peace or the economic or social well-being of a community of nations;
- "logging" means the converting of trees into timber when carried on in a forest, on a wood lot or on a tree farm:
- "lumbering" means the milling of timber into lumber or boards when carried on in a forest, on a wood lot or on a tree farm, and includes the preparation of timber for milling in such place:
- "trapping" means the operations involved in using any trap, snare or other device for taking or destroying any wild animal, but does not include any operation involved in carrying on the business of rodent extermination.
- (3) For the purposes of the definitions "logging" and "lumbering" in subsection (2), "timber" means logs of any size, lathwood, pulpwood, fuelwood, tiewood, veneerwood, posts, bolts, piles, pit props, spars, stakes, bark, chips or any crude wood before it has been milled or otherwise manufactured.

  SOR/92-17.

#### PART I

# COLLECTION AND PAYMENT OF EMPLOYEES' AND EMPLOYERS' CONTRIBUTIONS

#### Interpretation

- 3. In this Part and in Schedule I.
- "employee's contribution" means an amount determined in accordance with sections 5 and 6;
- "employer's contribution" means an amount determined in accordance with section 7;
- "ordinary remuneration" means the remuneration paid to an employee on a pay day in respect of employment in the relevant pay period and includes fees paid to a director of a corporation if no other such remuneration is payable to the director by the corporation;
- "pay day" means the day on which remuneration ordinarily is paid to an employee;
- "pay period" means
  - (a) the usual period for which an employee is paid on a pay day, or
  - (b) where there is no usual period, the period for which the employee is actually paid on a pay day,
- and the purposes of paragraphs (a) and (b) includes a period of an hour or a day;
- "year's maximum contribution" means
  - (a) \$806, or
  - (b) where the employee reaches 18 or 70 years of age in the year, the product obtained when \$806 is multiplied by the fraction that the number of months in

the year after the employee reaches 18 years of age or before the employee reaches 70 years of age, as the case may be, is of 12.

SOR/78-142; SOR/80-133; SOR/81-99; SOR/82-290; SOR/84-115; SOR/85-39; SOR/85-1164; SOR/86-1134; SOR/87-721; SOR/88-639; SOR/89-580; SOR/90-829; SOR/90-832; SOR/92-36; SOR/92-736; SOR/94-173.

# Computation of Employee's Contribution

- 4. For the purposes of subsection 21(1) of the Act, the rules set out in section 5 are hereby prescribed for the purposes of determining an employee's contribution to be deducted by the employee's employer from any payment of remuneration in a year. SOR/85-39; SOR/90-829.
- 5. (1) For the purposes of this section, a "qualifying payment of remuneration" is that portion of a payment of remuneration that is ordinary remuneration from pensionable employment.
- (2) Subject to subsections (6), (7) and (8), the amount of an employee's contribution to be deducted by his employer from any qualifying payment of remuneration in a year shall be calculated as follows:
  - (a) the employee's contribution shall be determined in respect of each qualifying payment of remuneration made in a pay period set out in Schedule I;
  - (b) the year's basic exemption for the employee in respect of the pay period shall be established annually under subsection (5);
  - (c) where the qualifying payment of remuneration falls within a range of remuneration for the appropriate pay period referred to in Schedule I, that payment shall be deemed to be the amount that is the mid-point of that range, rounded to the nearest multiple of one cent or, if such amount is equidistant from two such multiples, to the higher thereof; and
  - (d) the employee's contribution in respect of a qualifying payment of remuneration for the pay period shall be computed by deducting from the amount determined in respect thereof under paragraph (c) the portion of the basic exemption for the year that is applicable for the pay period, by multiplying the remainder by the contribution rate for employees for the year and, where applicable, by rounding the product obtained to the nearest multiple of \$0.01 or, where that product is equidistant from two such multiples, to the higher thereof.
- (3) Subject to subsections (7) and (8), the amount of an employee's contribution in respect of that portion of a payment of remuneration from pensionable employment that is not a qualifying payment of remuneration is the product of that portion multiplied by the contribution rate for employees for the year, rounded in the manner set out in paragraph (2)(d).
- (4) Subject to subsections (6), (7) and (8), where an employer makes a qualifying payment of remuneration to an employee in a year
  - (a) for a pay period that is not set out in Schedule I, or
  - (b) for a pay period set out in Schedule I but in an amount greater than any amount provided therein,

the employee's contribution is the product determined where the amount by which such payment exceeds the amount of the employee's basic exemption in respect of the pay period is multiplied by the contribution rate for employees for the year, rounded in the manner set out in paragraph (2)(d).

- (5) For the purposes of subsections (2) and (4), the amount of an employee's basic exemption for each pay period in a year is
  - (a) in the case of an employee who is ordinarily paid
    - (i) hourly, \$1.70,
    - (ii) daily, \$14.16,
    - (iii) weekly, \$65.38,
    - (iv) bi-weekly, \$130.76,
    - (v) quadri-weekly, \$261.53,
    - (vi) semi-monthly, \$141.66,
    - (vii) monthly, \$283.33,
    - (viii) quarterly, \$850,
    - (ix) semi-annually, \$1,700, or
    - (x) annually, \$3,400;
  - (b) in the case of an employee who is ordinarily paid only in respect of a period of 10 months in the year and is paid
    - (i) in 22 payments, \$154.54,
    - (ii) semi-monthly, \$170, or
    - (iii) monthly, \$340; and
  - (c) in any other case, the amount that is the greater of
    - (i) the product obtained when \$3,400 is multiplied by the fraction that the number of days in the period is of 365 days, and
    - (ii) \$65.38.
- (6) Where there are 27 bi-weekly or 53 weekly pay periods ending in a year, there shall be added to the employee's contribution otherwise determined under subsection (2) or (4) for the pay period an amount equal to the amount determined when
  - (a) the employee's basic exemption for the year is divided by 27 or 53, as the case may be, without taking into consideration amounts less than \$0.01;
  - (b) the amount determined under paragraph (a) is subtracted from the amount of the applicable basic exemption determined under subsection (5); and
  - (c) the amount determined under paragraph (b) is multiplied by the contribution rate for employees for the year and the product obtained thereby is rounded to the nearest multiple of \$0.01, or where that product is equidistant from two such multiples, to the higher thereof.
- (7) Where a payment of remuneration in respect of an employee's pensionable employment for a pay period in a year exceeds the amount of the employee's basic exemption for the pay period, the amount of the employee's contribution in respect of that payment shall be at least \$0.01.
- (8) The aggregate of an employee's contributions for a year deducted by an employer in respect of pensionable employment with the employer shall not exceed the year's maximum contribution.

SOR/78-142; SOR/78-935; SOR/80-133; SOR/81-99; SOR/82-290; SOR/84-115; SOR/85-39; SOR/85-1164; SOR/86-1134; SOR/87-721; SOR/88-639; SOR/89-580; SOR/92-36; SOR/92-736; SOR/94-173.

#### Provincial Pension Plan

- 6. (1) Where an employee has made a contribution for the year under a provincial pension plan in respect of salary and wages paid to him by an employer, the amount of the employee's contribution determined under section 5 in respect of a payment of remuneration to him in that year by that employer shall not exceed the amount remaining after subtracting from the year's maximum contribution the aggregate of that employee's contributions previously required to be deducted in that year by that employer under this Part or under a provincial pension plan.
- (2) For the purposes of sections 10 and 13 of the Act, the salary and wages on which a contribution has been made for the year by an individual under a provincial pension plan is an amount equal to the aggregate of all contributions required to be made by the individual that year under a provincial pension plan in respect of salary and wages, divided by the contribution rate for employees for the year. SOR/86-1134; SOR/90-829.

# Employer's Contribution

7. The amount that an employer shall remit as the employer's contribution in respect of a payment of remuneration made by him to an employee employed by him in pensionable employment is an amount equal to the employee's contribution required to be deducted under this Part in respect of that payment or remuneration.

#### Payment of Contributions

- 8. (1) Subject to subsections (1), (1.11) and (2), the employee's contribution and the employer's contribution shall be remitted to the Receiver General on or before the 15th day of the month following the month in which the employer paid to the employee the remuneration in respect of which the contributions were required to be made.
- (1.1) Subject to subsection (1.11), where the average monthly withholding amount of an employer for the second calendar year preceding a particular calendar year is
  - (a) equal to or greater than \$15,000 and less than \$50,000, the employer shall remit the employee's contribution and the employer's contribution to the Receiver General
    - (i) in respect of remuneration paid before the 16th day of a month in the particular calendar year, on or before the 25th day of the month, and
    - (ii) in respect of remuneration paid after the 15th day of a month in the particular calendar year, on or before the 10th day of the following month; or
  - (b) equal to or greater than \$50,000, the employer shall remit the employee's contribution and the employer's contribution to the Receiver General on or before the third day, not including a Saturday or holiday, after the end of the following periods in which remuneration was paid,
    - (i) the period beginning on the first day of a month in the particular calendar year and ending on the 7th day of the month,

- (ii) the period beginning on the 8th day of a month in the particular calendar year and ending on the 14th day of the month,
- (iii) the period beginning on the 15th day of a month in the particular calendar year and ending on the 21st day of the month, and
- (iv) the period beginning on the 22nd day of a month in the particular calendar year and ending on the last day of the month.
- (1.11) Where an employer referred to in paragraph (1.1)(a) or (b) would otherwise be required to remit the employee's contribution and employer's contribution in respect of a particular calendar year in accordance with that paragraph, the employer may elect to remit those contributions
  - (a) in accordance with subsection (1), if the average monthly withholding amount of the employer for the calendar year preceding the particular calendar year is less than \$15,000 and the employer has advised the Minister that the employer has so elected; or
  - (b) if the average monthly withholding amount of the employer for the calendar year preceding the particular calendar year is equal to or greater than \$15,000 and less than \$50,000 and the employer has advised the Minister that the employer has so elected,
    - (i) in respect of remuneration paid before the 16th day of a month in the particular calendar year, on or before the 25th day of the month, and
    - (ii) in respect of remuneration paid after the 15th day of a month in the particular calendar year, on or before the 10th day of the following month.
- (1.2) For the purposes of this section, the average monthly withholding amount of an employer for a calendar year is determined pursuant to subsections 108(1.2) and (1.3) of the *Income Tax Regulations*.
- (2) An employer carrying on a business or activity with respect to which he employs employees in pensionable employment shall, if he ceases to carry on that business or activity, within 7 days of so ceasing remit to the Receiver General any employee's conribution and any employer's contribution that he is required to remit with respect to hose employees.
- (3) Every payment by an employer of an employee's contribution or an employer's ontribution shall be accompanied by a return in prescribed form. 3OR/87-714; SOR/90-47; SOR/93-94.
- **8.1** (1) Every person by whom the remuneration of an employee for services reformed in pensionable employment is paid either wholly or in part is, for the purpose of calculating the employee's contributory salary and wages, maintaining records and ling returns, and paying, deducting and remitting the contributions payable thereon nder the Act and these Regulations, deemed to be an employer of that employee in adition to the actual employer of that employee.
- (2) Where a person who is deemed by subsection (1) to be an employer fails to pay, educt or remit the contributions that an employer is required to pay, deduct and remit nder the Act and these Regulations, the provisions of Part I of the Act shall apply to the person as if he were the actual employer.

  OR/79-402.

#### Prescribed Persons

**8.2** (1) The following are prescribed persons for the purposes of subsection 21(1) of **e** Act:

- (a) an employer who is required, under subsection 21(1) of the Act and in accordance with paragraph 8(1.1)(b), to remit amounts deducted; and
- (b) a person or partnership who, acting on behalf of one or more employers, remits the following amounts in a particular calendar year and whose average monthly remittance, in respect of those amounts, for the second calendar year preceding the particular calendar year, is equal to or greater than \$50,000,
  - (i) amounts required to be remitted under subsection 21(1) of the Act,
  - (ii) amounts required to be remitted under subsection 153(1) of the *Income Tax Act* and a similar provision of a law of a province that imposes a tax on the income of individuals, where the province has entered into an agreement with the Minister of Finance for the collection of taxes payable to the province, in respect of payments described in the definition "remuneration" in subsection 100(1) of the *Income Tax Regulations*, and
  - (iii) amounts required to be remitted under subsection 53(1) of the Unemployment Insurance Act.
- (2) For the purposes of paragraph (1)(b), the average monthly remittance made by a person or partnership on behalf of all the employers for whom that person or partnership is acting, for the second calendar year preceding the particular calendar year, is the quotient obtained when the aggregate, for that preceding year, of all amounts referred to in subparagraphs (1)(b)(i) to (iii) remitted by the person or partnership on behalf of those employers is divided by the number of months, in that preceding year, for which the person or partnership remitted those amounts.

#### PART II

# **INFORMATION RETURNS**

## Interpretation

9. In this Part, all words and expressions have the same meaning as in Part I.

#### Filing of Employer's Returns

- 10. (1) Subject to subsection (2), every person who has made a payment of remuneration during a year to an employee employed by him in pensionable employment shall, without notice or demand therefor, file with the Minister an information return for that year in prescribed form on or before the last day of February of the year next following.
- (2) A person carrying on a business or activity with respect to which he employs employees in pensionable employment shall, if he ceases to carry on that business or activity, within 30 days of so ceasing and without notice or demand therefor, file with the Minister, with respect to those employees, the information return required by subsection (1).
- 11. Every person who makes or has made a payment of remuneration at any time to an employee employed in pensionable employment shall on demand by registered letter from the Minister make an information return in prescribed form containing the information required therein and shall file the return with the Minister within such reasonable time as may be stipulated in the registered letter.

# Legal Representatives and Others

- 12. (1) When a person who is required to make a return under this Part for a year dies before having made the return, the return shall be filed by his legal representatives within 90 days of his death and shall be in respect of that year or, if the return is required in respect of the year in which he dies, in respect of that part thereof prior to his death.
- (2) Every trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and every agent or other person administering, managing, winding-up, controlling or otherwise dealing with the property, business or estate of a person who has not filed a return for a year as required by this Part shall file such return on that person's behalf.

# Distribution of Employee's Portion of Return

- 13. (1) Every person required by section 10 or 12 to file an information return for a year with the Minister shall supply, to each employee in respect of whose remuneration the return relates, two copies of the portion of the return relating to that employee.
- (2) The copies referred to in subsection (1) shall, on or before the day the information return is required to be filed with the Minister, be sent to the employee by mail at his latest known address or be delivered to him in person.

#### Penalties

- 14. (1) Every person who fails to file a return as and when required by this Part is liable to a penalty of \$10 for each day of default, but not exceeding in all \$250.
- (2) Every person who fails to comply with section 13 is liable to a penalty of \$10 for each day of default, but not exceeding in all \$250.

#### PART III

# EMPLOYMENT INCLUDED IN OR EXCEPTED FROM PENSIONABLE EMPLOYMENT BY REGULATION

#### Interpretation

15. (1) In this Part,

"employer operating in Canada" includes

- (a) Her Majesty in right of Canada,
- (b) Her Majesty in right of a province, if employment by Her Majesty in right of that province has been included in pensionable employment by regulation in accordance with paragraph 7(1)(e) of the Act,
- (c) an agent of Her Majesty in right of a province, if employment by that agent has been included in pensionable employment by regulation in accordance with paragraph 7(1)(e) of the Act, and
- (d) any employer who has an establishment in Canada and who
  - (i) is subject to income tax under Part I of the Income Tax Act, or
  - (ii) but for section 149 of the *Income Tax Act*, would be subject to income tax under Part I of that Act,

for any taxation year for which he has taxable income;

"employment in international transportation" means the employment of a person in a pay period

- (a) on a ship,
- (b) on an aircraft used in the operation of a commercial air service by a person who is classified under the Air Carrier Regulations as an international air carrier,
- (c) on a freight or passenger train, or
- (d) in respect of a motor vehicle that is licensed to operate in one or more provinces of Canada and in one or more states of the United States,

where such employment is the employment primarily engaged in by that person in the pay period and is performed partly within and partly without Canada;

"establishment in Canada", with respect to an employer, means any office, warehouse, factory, oil well, gas well, mine, workshop, farm, timber land, pier, wharf, school, college, club, residence, hotel, motel, restaurant, tavern, bar or any other place or premises in Canada that is owned, leased or licensed by the employer and where the employer or one or more of his employees works or reports for work or from or at which one or more of his employees are paid;

"ship" has the same meaning as in the Canada Shipping Act.

(2) All other words and expressions in this Part have the same meaning as in Part I.

## Employment Outside Canada

- 16. (1) Pensionable employment includes employment outside Canada (except employment in international transportation) that would be pensionable employment if it were in Canada, if the employee employed therein
  - (a) ordinarily reports for work at an establishment in Canada of his employer;
  - (b) is resident in Canada and is paid at or from an establishment in Canada of his employer;
  - (c) is an employee, other than an employee engaged locally outside Canada,
    - (i) of Her Majesty in right of Canada, or
    - (ii) of Her Majesty in right of that province (if employment by Her Majesty in right of that province has been included in pensionable employment by regulation in accordance with paragraph 7(1)(e) of the Act),

who was resident in Canada immediately prior to becoming so employed outside Canada or who is in receipt of a representation allowance;

- (d) performs services in a country other than Canada under an international development assistance program of the Government of Canada prescribed as such pursuant to paragraph 250(1)(d) of the *Income Tax Act* and was resident in Canada at any time in the three-month period preceding the day on which such services commenced;
- (e) is the spouse of a person described in paragraph (c) or (d) or of a person described in paragraph 250(1)(b) of the *Income Tax Act* and
  - (i) is living with that person,

- (ii) is an employee of Her Majesty in right of Canada or of Her Majesty in right of a province (the government of which has entered into an agreement referred to in paragraph 7(1)(e) of the Act), and
- (iii) was resident in Canada at any time before becoming so employed outside Canada;
- (f) is an employee of Her Majesty in right of Canada who is engaged locally outside Canada and if the President of the Treasury Board signifies to the Minister that he wishes the employment of such employee to be included in pensionable employment; or
- (g) is an employee of Her Majesty in right of a province (the government of which has entered into an agreement referred to in paragraph 7(1)(e) of the Act), who is engaged locally outside Canada and if the government of the province signifies to the Minister that it wishes the employment of such employee to be included in pensionable employment.
- (2) Pensionable employment includes employment in a country other than Canada except employment described in subsection (1) or employment in international ransportation) by an employer operating in Canada if
  - (a) the employment in that country would be pensionable employment if it were in Canada, and
  - (b) the employee
    - (i) was engaged by the employer at the time when the employee was in and was resident in Canada, or
    - (ii) was engaged by the employer not more than three months after the employee ceased to be employed outside Canada as a member of the Canadian Forces or in the circumstances described in paragraph (1)(c), (d) or (e),

and the employer has undertaken in prescribed form to make payment of the employee's contributions and the employer's contributions in accordance with section 8 in respect of all such employees employed by him in such employment in that country.

(3) In this section, the expression "an employee engaged locally outside Canada" neans an employee who is engaged outside Canada for the performance of services utside Canada.

# Employment in International Transportation

- 17. (1) Notwithstanding sections 18, 19, 20 and 21, employment in international ansportation described in those sections is not pensionable employment unless it is apployment that would be pensionable employment if it were wholly within Canada.
- (2) Employment in international transportation, except employment therein that is icluded in pensionable employment by section 18, 19, 20, or 22, is excepted from ensionable employment.

#### Ships

18. (1) Where an employer operating in Canada employs persons in international

transportation on a ship that is operated under agreement entered into in Canada with the crew, pensionable employment includes

- (a) when that ship is engaged on a foreign voyage or a home-trade voyage, the employment thereon of any person who has a place of domicile in Canada as defined in subsection (3); and
- (b) when that ship is engaged on a voyage other than a foreign voyage or a hometrade voyage, all persons employed thereon.
- (2) Where an employer operating in Canada employs persons in international transportation on a ship that is not operating under an agreement with the crew, pensionable employment includes all employment on the ship if it is being operated mainly in and near Canada.
  - (3) For the purposes of this section, a person has a place of domicile in Canada if
  - (a) he is a Canadian citizen; or
  - (b) he is an immigrant who has previously made a landing in Canada and who has a place in Canada (other than a place in which he stays for a special or temporary purpose) to which he returns from time to time as his place of permanent abode.
  - (4) In this section,
  - (a) the expressions "agreement with the crew", "foreign voyage" and "home-trade voyage" have the same meaning as in the Canada Shipping Act;
  - (b) the expression "Canadian citizen" has the same meaning as in the Citizenship Act; and
  - (c) the words "immigrant" and "landing" have the same meaning as in the *Immigration Act*.

#### Aircraft

19. Pensionable employment includes employment in international transportation on an aircraft used in the operation of a commercial air service by a person who is classified under the Air Carrier Regulations as an international air carrier and as a domestic air carrier.

#### Freight and Passenger Trains

- 20. (1) Pensionable employment includes, in the case of employment in international transportation on a freight or passenger train operated by a railway company whose principal place of business is in Canada, that part of the employment of a person that is determined by the employer (on a basis approved by the Minister) to be in respect of employment in Canada.
- (2) Pensionable employment includes, in the case of employment in international transportation on a freight or passenger train operated by a railway company whose principal place of business is outside Canada, that part of the employment of a person who is resident in Canada that is determined by the employer (on a basis approved by the Minister) to be in respect of employment in Canada.
- (3) In this section, the expression "railway company" has the same meaning as in the Railway Act.

#### Motor Vehicles

- 21. Pensionable employment includes employment in international transportation in respect of a motor vehicle that is licensed to operate in one or more provinces of Canada and in one or more states of the United States, if
  - (a) the person so employed is resident in Canada; and
  - (b) the motor vehicle is operated for the purposes of an enterprise that is regarded, for the purpose of taxation under the *Income Tax Act*, as an enterprise of Canada.

# Employment in Canada by an Employer Resident Outside Canada

- 22. (1) The entire employment of a person by an employer who
- (a) is not resident in Canada, and
- (b) does not have an establishment in Canada,
- is excepted from pensionable employment.
- (2) Notwithstanding subsection (1) but subject to subsection (3), pensionable employment includes
  - (a) the employment in Canada of a person
    - (i) who is resident in Canada, and
    - (ii) who is employed by an employer who
      - (A) is not resident in Canada, and
      - (B) does not have an establishment in Canada, and
  - (b) in the case of a person
    - (i) who is resident in Canada, and
    - (ii) who is employed in international transportation in respect of a motor vehicle that is licensed to operate in one or more provinces of Canada and in one or more states of the United States and is operated for the purposes of an enterprise that is regarded, for the purpose of taxation under the *Income Tax Act*, as an enterprise of the United States,

that part of the employment of such person that is in Canada,

if the employer has made arrangements satisfactory to the Minister to make payment of the employee's contributions and the employer's contributions in respect of that employment in accordance with section 8 and to file information returns in respect of the employment as required by Part II.

- (3) Where the employment described in paragraph (2)(a) or (b) is in a province providing a comprehensive pension plan, that employment is not included in pensionable employment unless the employer has made arrangements (in place of the arrangements satisfactory to the Minister described in subsection (2)) satisfactory to the authority having the administration of the provincial plan for the payment under that plan of contributions in respect of the employment.
- (4) Paragraph 15(1)(b) of the Act does not apply in respect of the employment of a person in employment that is included in pensionable employment by subsection (2).
- (5) Where the employer of an employee referred to in subsection (2) does not have an establishment in Canada within the meaning of subsection 4(4) of the Act, the em-

ployee shall be deemed to report for work at an establishment of the employer situated in the province

- (a) where the employee ordinarily works or ordinarily does the most work in Canada; or
- (b) in any case where a determination cannot be made under paragraph (a), where the employee resides in Canada.

SOR/90-829.

#### Directors Resident Outside Canada

- 23. Notwithstanding any other provision of this Part, the employment of a person
- (a) who is not ordinarily resident in Canada, and
- (b) who is an employee within the meaning of the definition "employee" in subsection 2(1) of the Act by virtue only of his position as a corporation director,

is excepted from pensionable employment if his employment as such director is performed wholly or partly outside of Canada.

# Employment by a Province or an Agent of a Province

- 24. (1) Employment by Her Majesty in right of a province set out in Schedule III and employment by an agent of Her Majesty in right of that province, except employment by an agent thereof who is specified in Schedule IV and any employment by Her Majesty in right of the province that is set out in that Schedule, is included in pensionable employment.
- (2) Employment by Her Majesty in right of a province providing a comprehensive pension plan and employment by an agent of Her Majesty in right of that province is included in pensionable employment if such employment is pensionable employment under the provincial pension plan of that province.
- (3) Where employment by Her Majesty in right of a province providing a comprehensive pension plan or by an agent of Her Majesty in right of that province is included in pensionable employment by virtue of subsection (2), the provisions of the Act with respect to the making of contributions by employees and employers in respect of pensionable employment and the provisions of Part III of the Act with respect to employees in pensionable employment do not apply in relation to any employment by Her Majesty in right of that province or by an agent of Her Majesty in right of that province, whether such employment is within or without the province.

#### Employment by an International Organization

25. Employment in Canada by an international organization set out in Schedule V, except employment by that international organization that is set out in Schedule VI, included in pensionable employment.

# Employment by a Country Other than Canada

26. Employment in Canada by the government of a country other than Canada set out in Schedule VII, except employment by such government that is set out in Schedule VIII, is included in pensionable employment.

# Employment of a Member of a Religious Order Who has Taken a Vow of Perpetual Poverty

- 27. Employment referred to in paragraph 6(2)(e) of the Act is included in pensionable employment if such employment
  - (a) is in a province providing a comprehensive pension plan; and
  - (b) is pensionable under the provincial pension plan of that province.

# Employment to an Inconsiderable Extent

- 28. (1) Subject to subsection (3), employment in which persons are ordinarily employed to an inconsiderable extent is excepted from pensionable employment.
- (2) For the purposes of subsection (1), "employment in which persons are ordinarily employed to an inconsiderable extent" means
  - (a) employment in
    - (i) abating a disaster, or
    - (ii) a rescue operation,

if the person so employed is not in the regular employment of the employer who so employs him;

- (b) employment, other than as an entertainer, at a circus, fair, parade, carnival, exposition, exhibition or other like activity, if the person so employed
  - (i) is not in the regular employment of the employer who so employs him, and
  - (ii) is so employed by the employer for less than 7 days in the year;
- (c) employment by the Government of Canada, the government of a province or a municipality with respect to any census enumeration if the person so employed
  - (i) is not in the regular employment of the employer who so employs him, and
  - (ii) is employed by the employer for less than 25 days with respect to the census enumeration; or
- (d) employment by the Government of Canada, the government of a province, a municipality or a school board with respect to any election for public office by popular vote, if the person so employed
  - (i) is not in the regular employment of the employer who so employs him, and
  - (ii) is employed by the employer for less than 25 days with respect to the election.
- (3) Where a person is employed by an employer
- (a) in employment described in paragraph 2(b), for 7 or more days in the year, or
- (b) in employment described in paragraph 2(c) or (d), for 25 or more days with respect to the census enumeration or the election, as the case may be,

the employment of the person in that employment is pensionable employment from its commencement.

#### Pensionable Employment

29. Pensionable employment includes employment in Canada that is excepted from pensionable employment by virtue of

- (a) section 28, or
- (b) paragraph 6(2)(a), 6(2)(b) or 6(2)(j) of the Act of an employee in a year who
  - (c) is resident in Canada in the year for the purposes of the Income Tax Act;
  - (d) is not, in respect of that employment, in pensionable employment by virtue of any other provision of the Act or these Regulations;
  - (e) elects in accordance with subsection 13(3) of the Act for the purposes of section 10 thereof; and
  - (f) pays within one year from April 30th in the following year the contribution required to be made under section 10 of the Act.

#### SOR/90-829.

- 29.1 (1) Subject to subsection (2), pensionable employment includes the employment of an Indian, as defined in the *Indian Act*, in Canada in a year, to the extent the employment is excepted from pensionable employment solely pursuant to paragraph 6(2)(j.1) of the Act if
  - (a) the Indian is resident in Canada for the purposes of the Income Tax Act; and
  - (b) the employer of the Indian elects, by completing the form authorized by the Minister for such purpose, that, from the date of filing the form with the Minister or such later date as the employer specifies in the form, the employment of each Indian employee of the employer whose employment is not excepted from pensionable employment by other than paragraph 6(2)(j.1) of the Act is pensionable employment.
- (2) Where an employer does not make the election referred to in paragraph (1)(b), the employment of an Indian, as defined in the *Indian Act*, in a year in Canada, to the extent the employment is excepted from pensionable employment solely pursuant to paragraph 6(2)(j.1) of the Act, may be included in pensionable employment if
  - (a) the Indian is resident in Canada for the purposes of the Income Tax Act;
  - (b) the employment is not pensionable employment by virtue of any other provision of the Act or these Regulations;
  - (c) the Indian makes an election in accordance with subsection 12(3) of the Act; and
  - (d) the Indian pays within one year after April 30 of the following year the contribution referred to in section 10 of the Act.

#### SOR /88-631.

- 30. Pensionable employment includes employment in Canada, that is excepted from pensionable employment by virtue of subsection 22(1), of an employee in a year by an employer who
  - (a) is not resident in Canada, and
  - (b) does not have an establishment in Canada,

if the employee complies with the requirements of paragraphs 29(c) to (f) in respect of the year.

31. Pensionable employment includes employment in international transportation, that is excepted from pensionable employment by virtue of subsection 17(2), of an employee in a year if the employee complies with the requirements of paragraphs 29(c) to

- (f) in respect of the year and is not required in respect of that employment to contribute to a similar plan under the laws of a country other than Canada.
- 32. Pensionable employment includes employment outside Canada in a year that would be pensionable employment if it were in Canada in the year, of an employee if the employee complies with the requirements of paragraphs 29(c) to (f) in respect of the year and is not required in respect of that employment to contribute to a similar plan under the laws of the country in which he is employed.
- 33. For greater certainty, where the employment of an employee is, by virtue of the employee's compliance with the requirements of paragraphs 29(c) to (f) included in a pensionable employment under any of sections 29 to 32, the employer of that employee is not required to pay an employer's contribution in respect of the employment.
- 34. (1) Where an individual is placed by a placement or employment agency in an employment that at the date of the commencement of the employment is pensionable employment under an arrangement between the agency and the individual whereby the remuneration of the individual is paid by the agency, the agency shall, for the purposes of maintaining records and filing returns and paying, deducting and remitting contributions payable by and in respect of the individual under the Act and these Regulations, be deemed to be the employer of the individual.
- (2) For the purposes of subsection (1), "placement or employment agency" includes any person or organization that is engaged in the business of placing individuals in employment or of securing employment for individuals for a fee, reward or other remuneration.
  - 34.1 (1) Notwithstanding any other provision of this Part
  - (a) subject to subsection 6(2) of the Act, where by virtue of any of the circumstances described in an agreement specified in Schedule IX the legislation of Canada applies to a person in any year, the employment of that person in those circumstances is included in pensionable employment for that year, if
    - (i) his employer is an employer operating in Canada within the meaning given to that term by subsection 15(1),
    - (ii) his employer has, in respect of that employment, given an undertaking in prescribed form to pay the employee's contributions and the employer's contributions under section 8 and 9 respectively, of the Act for the year and to file information returns in accordance with Part II, or
    - (iii) in any case where his employer is not an employer operating in Canada and has not given the undertaking described in subparagraph (ii) or has not complied with the undertaking in the year, that person complies with the requirements of paragraphs 29(c) to (f) in respect of that year; and
  - (b) where by virtue of any of the circumstances described in an agreement specified in Schedule IX the legislation of the other country that is a party to the agreement applies to a person in any year, the employment of that person in those circumstances is excepted from pensionable employment for that year.
- (2) Paragraph 15(1)(b) of the Act does not apply in respect of the employment of a person in employment that is included in pensionable employment by virtue of subparagraph (1)(a)(ii).
- (3) For the purposes of this section, "legislation" has the meaning assigned to that term by the applicable agreement. SOR/80-877; SOR/90-829.

#### **PART IV**

# Refund of Overpayment

- 35. (1) Where, pursuant to section 39 of the Act,
- (a) an amount in respect of an overpayment is refunded to an employee or selfemployed person or applied under the Act to any other liability of such employee or self-employed person, interest at the rate prescribed in subsection 36(2) shall be paid or applied thereon for the period commencing with the latest of
  - (i) the 1st day of May in the year next following the year for which the contributions were made.
  - (ii) the day on which the application for the refund was received, and
  - (iii) the day when the overpayment arose,

and ending with the day of refunding or of application to any other liability, as the case may be;

- (b) an amount in respect of an overpayment is refunded to an employer or applied under the Act to any other liability of such employer, interest at the rate prescribed in subsection 36(2) shall be paid or applied thereon for the period commencing with the later of
  - (i) the day on which the remittance that created the overpayment was received, and
  - (ii) the day on which the remittance that created the overpayment was due to be received,

and ending with the day of refunding or of application to any other liability, as the case may be.

- (2) Where, by a determination or decision on an appeal made pursuant to section 27 or 28 of the Act, it is finally determined that the contribution payable by an employee, a self-employed person or an employer for a year under the Act is less than the contribution paid by that person for the year and the determination or decision makes it appear that there has been an overpayment for the year, the interest payable under subsection (1) on that overpayment shall be computed at the rate prescribed in subsection 36(2). SOR/79-141; SOR/90-829.
- 36. (1) For the purposes of subsection 21(6) of the Act, the rate of interest is hereby prescribed to be
  - (a) 10% per annum in respect of any period that ends before January 1, 1980;
  - (b) 11% per annum in respect of any period that commences after December 31, 1979 and ends before January 1, 1981;
  - (c) 12% per annum in respect of any period that commences after December 31, 1980 and ends before January 1, 1982;
  - (d) 16% per annum in respect of any period that commences after December 31, 1981 and ends before April 1, 1982;
  - (e) 15% per annum in respect of any period that commences after March 31, 1982 and ends before July 1, 1982;

- (f) 16% per annum in respect of any period that commences after June 30, 1982 and ends before January 1, 1983;
- (g) 12% per annum in respect of any period that commences after December 31, 1982 and ends before April 1, 1983;
- (h) 10% per annum in respect of any period that commences after March 31, 1983 and ends before July 1, 1984; and
- (i) the specified rate per annum for a particular quarterly period of a calendar year in respect of that portion of the period that is after June 30, 1984 and within the particular quarterly period.
- (2) For the purposes of subsection 34(1) and (2) of the Act and section 35 of these Regulations, the rate of interest is hereby prescribed to be
  - (a) 6% per annum in respect of any period that ends before January 1, 1978;
  - (b) 8% per annum in respect of any period that commences after December 31, 1977 and ends before January 1, 1979;
  - (c) 9% per annum in respect of any period that commences after December 31, 1978 and ends before January 1, 1980;
  - (d) 11% per annum in respect of any period that commences after December 31, 1979 and ends before January 1, 1981;
  - (e) 12% per annum in respect of any period that commences after December 31, 1980 and ends before January 1, 1982;
  - (f) 16% per annum in respect of any period that commences after December 31, 1981 and ends before April 1, 1982;
  - (g) 15% per annum in respect of any period that commences after March 31, 1982 and ends before July 1, 1982;
  - (h) 16% per annum in respect of any period that commences after June 30, 1982 and ends before January 1, 1983;
  - (i) 12% per annum in respect of any period that commences after December 31, 1982 and ends before April 1, 1983;
  - (j) 10% per annum in respect of any period that commences after March 31, 1983 and ends before July 1, 1984; and
  - (k) the specified rate per annum for a particular quarterly period of a calendar year in respect of that portion of the period that is after June 30, 1984 and within the particular quarterly period.

SOR/79-141; SOR/79-957; SOR/80-930; SOR/81-1029; SOR/82-321; SOR/82-597; SOR/82-1096; SOR/83-238; SOR/84-459; SOR/90-829.

36.1 In this Part,

- "quarterly period" of a calendar year means one of the following periods in the calendar year;
  - (a) January 1 to March 31,
  - (b) April 1 to June 30,
  - (c) July 1 to September 30, and
  - (d) October 1 to December 31:

- "specified rate per annum" for a particular quarterly period of a calendar year means the aggregate of
  - (a) the rate that is the simple arithmetic mean, expressed as a percentage per year and rounded to the next highest whole percentage where the mean is not a whole percentage, of all amounts each of which is the weekly average equivalent yield, expressed as a percentage per year, of Government of Canada Treasury Bills that mature approximately three months after their date of issue and that are sold at a weekly auction of Government of Canada Treasury Bills during the first month of the immediately preceding quarterly period, and
  - (b) 2 per cent.

SOR/84-459; SOR/89-467.

### PART V

### PENSIONS AND SUPPLEMENTARY BENEFITS

### Interpretation

37. (1) In this Part,

"Director" means

- (a) except for the purposes of section 74, the Director General, Programs Operations, Income Security Programs Branch of the Department of National Health and Welfare, and
- (b) for the purposes of sections 74 and 74.1, the Director General, Programs Policy, Appeals and Legislation, Income Security Programs Branch of the Department of National Heath and Welfare;
- "personal representative" means the executor, administrator, heir or other person having the ownership or control of property comprised in the estate of a deceased person or, where there is no estate, the surviving spouse of the deceased person or, where there is no such spouse, the next of kin of the deceased person.
- (2) For the purposes of subsection 60(2) of the Act, a person entitled to make an application includes a person or agency authorized to receive a benefit under section 57 of these Regulations.
- (3) For the purposes of subsection 60(4) of the Act, a person entitled to receive benefits includes a person or agency authorized to receive a benefit under section 57 of these Regulations.

SOR /86-1133; SOR/89-345; SOR/90-829; SOR/92-17; SOR/93-11.

#### Administration

- 38. (1) Subject to section 104 of the Act, it shall be the responsibility of the Director to maintain, on behalf of the Department of National Health and Welfare, liaison with
  - (a) other departments of the Government of Canada and agents of Her Majesty in right of Canada in respect of matters relating to the administration of the Act, other than Part I thereof, and
  - (b) the Department of National Revenue in respect of all matters relating to the administration of the Act,

and to recommend such steps as he considers desirable for the purpose of coordinating the activities of the Department of National Health and Welfare and of the departments and agents referred to in paragraph (1) with a view to promoting and maintaining efficient administration of the Act.

(2) It shall be the responsibility of the Director to maintain liaison with the authority charged with the administration of a provincial pension plan for the purpose of coordinating the administration of the Act, other than Part I, and the provincial pension plan with a view to promoting and maintaining efficient administration of the Act. SOR/90-829.

# Application for Statement of Earnings

- 39. An application under subsection 96(1) of the Act by a contributor to require the Minister to inform the contributor of the unadjusted pensionable earnings shown to the contributor's account in the Record of Earnings shall be made by the contributor in writing addressed to the Director and shall state the contributor's name, address, Social Insurance Number and, if the contributor has previously made such an application, the date on which the last previous application was made.

  SOR/90-829.
- **40.** Where, pursuant to subsection 97(4) of the Act, the contributor is required to be notified of a reduction in the amount of the unadjusted pensionable earnings shown to the account of the contributor in the Record of Earnings, the contributor shall be notified of the reduction in writing addressed to the contributor at the contributor's latest known address.

SOR/86-1133; SOR/90-829.

Salary and Wages on Which a Contribution has been made under a Provincial Pension Plan

- 41. For the purposes of clause 53(b)(ii)(A) of the Act, the salary and wages on which a contribution has been made for the year by a contributor under a provincial pension plan is an amount equal to the aggregate of all contributions required to be made by the contributor in that year under the provincial pension plan in respect of salary and wages, multiplied by 100 and divided,
  - (a) in respect of the year 1987, by 1.9;
  - (b) in respect of the year 1988, by 2.0;
  - (c) in respect of the year 1989, by 2.1;
  - (d) in respect of the year 1990, by 2.2; and
  - (e) in respect of the year 1991, by 2.3.

SOR/86-1133.

## Recovery by Deductions of Amounts to Which Recipient not Entitled

42. For the purposes of subsection 66(2) of the Act, where an amount of indebtedness may be deducted and retained out of any benefit payable to a beneficiary, the Director may, of the whole of such amount has not been recovered by other means, deduct and retain the whole of any benefit payable to the beneficiary or may deduct and retain such portion of the benefit as will recover the overpayment in a time considered by the Director, having regard to all the circumstances of the case, to be reasonable, until the

aggregate of the amounts deducted and retained equals the amount of that indebtednes less that amount that has been recovered by any other means. SOR/90-829.

Application for Benefits, for Assignment of a Retirement Pension and for Division of Unadjusted Pensionable Earnings

- 43. (1) An application for a benefit, for a division of unadjusted pensionable earning under section 55 or 55.1 of the Act or for an assignment of a portion of a retirement pension under section 65.1 of the Act shall be made in writing at any office of the Department of National Health and Welfare.
- (1.1) Where an application for a disability pension has been denied, and the applicant has reached 60 years of age between the time of the application and the time of its denial or would have been entitled to a retirement pension if he had applied therefor at the time of application for a disability pension, that application shall, on request made by or on behalf of the applicant, be deemed to be an application for a retirement pension if the request is made
  - (a) in writing at the location of any office of the Department of National Health and Welfare; and
  - (b) within 90 days following the month in which the applicant is notified of the denial or, where the denial is finally confirmed on appeal, within 90 days after the day on which the applicant is notified of the confirmation.
- (2) Where by reason of section 80 of the Act and an agreement under that section with a province providing a comprehensive pension plan the whole amount of any benefit payable to an applicant is deemed to be payable under that plan or where the division of unadjusted pensionable earnings can be determined under that plan in accordance with the agreement, the Director shall, as soon as possible after an application is received, forward the application, together with a statement of the date on which it was received, to the authority charged under that plan with the duty of receiving applications, calculating the division of unadjusted pensionable earnings and paying benefits. SOR/79-151; SOR/86-1133; SOR/89-345; SOR/90-829; SOR/93-290.
- 44. (1) Where the Director is satisfied, by such medical certificates or other documentary evidence as is presented to the Director or as the Director may require that a person, by reason of infirmity, illness, insanity or other cause, is incapable of managing the person's own affairs, an application for a benefit, for a division of unadjusted pensionable earnings under section 55 or 55.1 of the Act or for an assignment of a portion of a retirement pension under section 65.1 of the Act may be made on that person's behalf by another person or by an agency if the Director is satisfied that such other person or agency is authorized by or pursuant to a law of Canada or of a province to manage that person's affairs or, where it appears to the Director that there is no other person or agency so authorized, by any other person or agency approved by the Director.

SOR/80-757; SOR/86-1133; SOR/89-345.

(2) Where either or both former spouses are deceased, an application for a division of unadjusted pensionable earnings under section 55 or paragraph 55.1(1)(b) or (c) of the Act may be made by the personal representative of a deceased former spouse or by or on behalf of a child of a deceased former spouse.

SOR/80-757; SOR/86-1133; SOR/89-345; SOR/90-829.

- 45. (1) Where no payment of a benefit has been made in respect of an application for a benefit made after May 28, 1975, the applicant may withdraw the application by sending to the Director a written notice to that effect at any time before the commencement of payment of the benefit.
- (2) Where an application for a benefit has been withdrawn pursuant to subsection (1), the application shall not thereafter be used for the purpose of determining the applicant's eligibility for a benefit.
- (3) An applicant for a division of unadjusted pensionable earnings under section 55 or paragraph 55.1(1)(b) or (c) of the Act may withdraw the application by sending a notice in writing to the Director not later than 60 days after the date of receipt by the applicant of notification of the decision respecting the application.
- (4) Where an application for a division of unadjusted pensionable earnings under section 55 or paragraph 55.1(1)(b) or (c) of the Act is withdrawn pursuant to subsection (3), the application shall not thereafter be used for the purpose of determining whether the person in respect of whom the application was submitted is eligible for the division.
- (5) Where an application for a division of unadjusted pensionable earnings pursuant to section 55 or paragraph 55.1(1)(b) or (c) of the Act has been approved and subsequently withdrawn, notice in writing of the withdrawal shall be given by the Director to the other spouse or former spouse or the estate of that spouse or former spouse, as the case may be.

SOR/86-1133; SOR/89-345; SOR/90-829; SOR/93-290.

- **46.** (1) A notification required by subsection 55.2(4) of the Act shall be effected by giving notice in writing.
- (2) A notification required by subsection 55(8) or 55.2(10) of the Act shall be effected by giving notice in writing containing such of the following information as is applicable:
  - (a) the dates of marriage and dissolution of marriage of the spouses or former spouses;
  - (b) the period of cohabitation for which the division of unadjusted pensionable earnings has been made;
  - (c) the amount of unadjusted pensionable earnings of the person, prior to the division of the spouse or former spouse for whose information, or for the information of whose estate, the notice is given;
  - (d) the amount of unadjusted pensionable earnings of that spouse or former spouse as a result of the division;
  - (e) the result of the division on any benefit that is payable to or in respect of that spouse or former spouse;
  - (f) a statement of the right of appeal referred to in subsection 55(8) or 55.2(10), as the case may be, of the Act; and
  - (g) any other information that the Director deems necessary.
- (3) A division referred to in subsection 55.1(5) of the Act may be cancelled pursuant to that subsection within the period of 60 days after the making of the division. 3OR/86-1133; SOR/90-829.

- 46.1 (1) A notification required by subsection 65.1(5) of the Act shall be effected by giving notice in writing.
- (2) A notification required by subsection 65.1(12) of the Act shall be effected by giving notice in writing containing the following information:
  - (a) the month with which the assignment commences in accordance with subsection 65.1(10) of the Act;
  - (b) the portion of retirement pension assigned; and
- (c) a statement of the right of appeal referred to in subsection 65.1(12) of the Act. SOR/86-1133; SOR/90-829.

# Cancellation of Benefit

- 46.2 (1) A beneficiary may submit to the Director, within the interval between the date of commencement of payment of the benefit and the expiration of six months after that date, a request in writing that the benefit be cancelled.
- (2) Notwithstanding subsection (1), where an applicant for a disability pension under the Act or a comparable benefit under a provincial pension plan is determined to have become disabled for the purposes of entitlement to the disability pension or benefit and is in receipt of a retirement pension and the time of his becoming disabled as so determined is on or prior to, or within six months after, the date on which the retirement pension became payable, the applicant may submit to the Director, within the interval between the date of commencement of payment of the retirement pension and the expiration of 60 days after the receipt by the applicant of notice of that determination, a request in writing that the retirement pension be cancelled.
- (2.2) Notwithstanding subsections (1) and (2), where a disability pension would have been payable to a contributor, pursuant to subparagraph 44(1)(b)(iv) of the Act, if the contributor had not been receiving a retirement pension at the time the contributor was found to be eligible for the disability pension, the contributor may request cancellation of the retirement pension by submitting a written request to the Director to that effect during the period beginning on the date of the commencement of payment of the retirement pension and ending on June 30, 1993.
- (3) The Director shall consider a request received pursuant to subsection (1), (2) or (2.2) and, according to the applicable criteria, shall grant or refuse it.
- (4) Where a request referred to in subsection 66.1(2) of the Act is granted under this section, the amount described in that subsection shall, for the purposes thereof, be repayable within the time beginning on the granting of the request and ending on the expiration of six months following the month in which the request is granted. SOR/86- 1133; SOR/90-829 SOR/93-290.

# Determination of Age

- 47. (1) Subject to section 49, where it is necessary to determine the age of a person for the purposes of the Act, it shall be determined by the Director on the basis of the information furnished to or obtained by him pursuant to subsection (2), (3) or (4), as the case may be, and any other information that the Director may obtain.
  - (2) For the purpose of enabling the Director to determine the age of a person, the

applicant shall furnish to the Director a certificate of the birth or baptism of the person if such a certificate is available.

- (3) Where the Director is satisfied that neither of the certificates referred to in subsection (2) is available, the applicant shall furnish to the Director, at the Director's request, such documentary and other information with respect to the age of the person as is available.
- (4) Where the Director is unable to determine the age of a person on the basis of information submitted to the Director pursuant to subsections (2) and (3), the Director shall, if it is possible to do so, determine the person's age on the basis of information with respect thereto obtained from Statistics Canada in accordance with section 87 of the Act. SOR/86-1133; SOR/90-829.
  - 48. [Revoked SOR/86-1133.]
- 49. Where the age of a person has been determined in the manner provided by the Old Age Security Act or a provincial pension plan, that determination shall be accepted by the Director for the purposes of the Act.
- 50. At any time after the age of a person has been determined pursuant to these Regulations, the Director may, where facts not previously taken into account in determining the age of the person come to his attention, make a new determination of the age of the person.
- 51. For the purposes of section 87 of the Act, the following are prescribed as the conditions subject to which any information specified in that section respecting the age of the applicant or beneficiary or the applicant's or beneficiary's spouse or former spouse is obtainable from Statistics Canada on request and for the purpose specified in that section:
  - (a) the request to Statistics Canada for such information shall
    - (i) be made in a form prescribed by the Chief Statistician,
    - (ii) bear the signed consent of the applicant, beneficiary, spouse or former spouse or of the person or agency that made the application on behalf of the applicant, beneficiary, spouse or former spouse or, where there is no such person or agency, any other person or agency who would have been entitled to make the application on behalf of the applicant, beneficiary, spouse or former spouse, and
    - (iii) provide such information as may be necessary to enable a proper search to be made of the census records for the purpose of obtaining the information requested; and
  - (b) information obtained pursuant to section 87 of the Act shall not be disclosed to any person except to an officer, clerk or employee of the Department of National Health and Welfare or except as required by an agreement entered into under section 105 of the Act with the government of a province providing a comprehensive pension plan.

SOR/86-1133; SOR/90-829.

Information and Evidence Required to be Furnished by an Applicant or Beneficiary

52. For the purposes of determining the eligibility of an applicant for a benefit, the amount that an applicant or beneficiary is entitled to receive as a benefit or the eligibil-

ity of a beneficiary to continue to receive a benefit, the applicant, the person applying on his behalf, or the beneficiary, as the case may be, shall, in the application, or thereafter in writing when requested to do so by the Director, set out or furnish the Director with the following applicable information or evidence:

- (a) the name at birth and present name, sex, address and Social Insurance Number of
  - (i) the applicant or beneficiary,
  - (ii) the disabled or deceased contributor,
  - (iii) the spouse of the disabled contributor or the surviving spouse of the deceased contributor,
  - (iv) each dependent child of the disabled or deceased contributor, and
  - (v) any former spouse, where known to the applicant;
- (b) the date and place of birth of
  - (i) the applicant or beneficiary,
  - (ii) the disabled or deceased contributor,
  - (iii) the surviving spouse of the deceased contributor, and
  - (iv) each dependent child of the disabled or deceased contributor;
- (c) the date and place of death of the contributor;
- (d) whether a dependent child of the contributor has died since
  - (i) the date on which the contributor claims to have become disabled, or
  - (ii) the death of the contributor;
- (e) [Revoked SOR/86-1133.]
- (f) whether the deceased contributor was married at the time of his death and, if so, to whom, and the date and place of the marriage;
- (g) whether the deceased contributor was separated or divorced at the time of his death;
- (h) whether there is a personal representative of the estate of the deceased contributor, and the name and address of any such personal representative;
- (i) whether a dependent child of the disabled or deceased contributor
  - (i) is his child.
  - (ii) is his legally adopted child or was adopted in fact by him or is a legally adopted child of another person,
  - (iii) was legally or in fact in his custody and control,
  - (iv) is in the custody and control of the disabled contributor, the surviving spouse of the contributor or another person or agency,
  - (v) is living apart from the disabled contributor or the surviving spouse, or
  - (vi) is or was maintained by the disabled contributor;
- (j) where a dependent child of the disabled or deceased contributor is 18 or more years of age, whether that child is and has been in full-time attendance at a school or university;

- (k) whether the applicant or beneficiary who is the surviving spouse of a contributor maintains wholly or substantially one or more dependent children of the deceased contributor;
- (k.1) whether the applicant who has not reached 65 years of age at the time of applying for a retirement pension has wholly or substantially ceased to be engaged in paid employment or self-employment;
- a statement evidencing the amount of the contributory salary and wages and of the contributory self-employed earnings of a disabled or deceased contributor for the year in which the contributor became disabled or died and for any preceding year;
- (m) whether the applicant, beneficiary or deceased contributor is or was in receipt of or has applied for a benefit under the Act or under a provincial pension plan or a pension under the Old Age Security Act; and
- (n) such additional documents, statements or records that are in the possession of the applicant or beneficiary or are obtainable by him that will assist the Director in ascertaining the accuracy of the information and evidence referred to in paragraphs (a) to (m).

### SOR/86-1133.

- 53. For the purposes of determining whether any months during which a contributor was a family allowance recipient should not be included in his contributory period, the applicant shall, in the application or thereafter in writing when requested to do so by the Director, set out or furnish the Director with such of the following additional information or evidence as is applicable:
  - (a) the name and date of birth of all children in respect of whom the contributor received family allowance benefits or Child Tax Benefits;
  - (b) the Social Insurance Number, if any, of each of those children;
  - (c) the periods during which the contributor received family allowance benefits or Child Tax Benefits in respect of those children;
  - (d) the province in which the contributor resided while in receipt of family allowance benefits or Child Tax Benefits in respect of those children;
  - (e) the Social Insurance Number of the contributor to whom family allowance benefits or Child Tax Benefits were paid in respect of those children;
  - (f) if known, the name and Social Insurance Number of any other person who received family allowance benefits or Child Tax Benefits in respect of those children; and
  - (g) such additional documents, statements or records that are in the possession of the applicant or are obtainable by him that will assist the Director in ascertaining the accuracy of the information and evidence referred to in paragraphs (a) to (f).

### SOR/93-11.

54. (1) For the purposes of determining whether an application for a division of unadjusted pensionable earnings pursuant to section 55 or paragraph 55.1(1)(b) or (c) of the Act may be approved, the applicant shall, in the application or thereafter in writing when requested to do so by the Director, set out or furnish the Director with the information required under section 52 in the case of an application for a benefit, subject to

such modifications as the circumstances may require, and with such of the following additional information or evidence as is applicable:

- (a) the name at birth and present name, the sex, address and Social Insurance Number of each spouse or former spouse;
- (b) the date and place of birth of each spouse or former spouse;
- (c) whether the spouse or former spouse is or was in receipt of or has applied for a benefit under the Act or under a provincial pension plan;
- (d) the date and place of marriage of the spouses or former spouses and their certificate of marriage;
- (e) the date and place of the dissolution of the marriage of the former spouses;
- (f) documentary evidence of any such dissolution of marriage, including the decree absolute of divorce, the judgment granting a divorce under the *Divorce Act* or the judgment of nullity;
- (g) the addresses of all residences where the spouses or former spouses lived together:
- (h) the dates of any periods when the spouses or former spouses did not live together and whether the separations or any of them were for any reason set out in paragraph 78(2)(a);
- (i) the date that the spouses or former spouses commenced to live separate and apart;
- (j) the dates of all periods when the spouses or former spouses lived together in a conjugal relationship;
- (k) a copy of any spousal agreement entered into prior to June 4, 1986; and
- (l) such additional documents, statements or records that are in the possession of, or are obtainable by, the applicant as will assist the Director in ascertaining the accuracy of the information and evidence referred to in paragraphs (a) to (k).
- (2) The information relating to the marriage in question as provided in paragraph 55.1(1)(a) of the Act shall be such of the following information as is applicable:
  - (a) the name at birth and present name, the sex, address and Social Insurance Number of each of the former spouses;
  - (b) the date and place of marriage of the former spouses and their certificate of marriage;
  - (c) the date and place of the dissolution of the marriage of the former spouses;
  - (d) a copy of the decree or judgment referred to in that paragraph;
  - (e) the addresses of all residences where the former spouses lived together;
  - (f) the dates of any periods when the former spouses did not live together and whether the separations or any of them were for any reason set out in paragraph 78(2)(a);
  - (g) the date that the former spouses commenced to live separate and apart;
  - (h) the dates of all periods when the former spouses lived together in a conjugal relationship; and
- (i) a copy of any spousal agreement entered into prior to June 4, 1986. SOR/80-757; SOR/86-1133; SOR/90-829.

- 54.1 For the purposes of determining whether an application for an assignment of a portion of a retirement pension under section 65.1 of the Act may be approved, the applicant shall, in the application or thereafter in writing when requested to do so by the Director, set out or furnish the Director with the information required under section 52, subject to such modifications as the circumstances may require, and with such of the following additional information or evidence as is applicable:
  - (a) the name at birth and present name, the sex, address and Social Insurance Number of the spouse of the applicant;
  - (b) the date and place of birth of the spouse of the applicant;
  - (c) whether the spouse of the applicant is or was in receipt of or has applied for a benefit under the Act or under a provincial pension plan;
  - (d) the date and place of marriage of the spouses and their certificate of marriage;
  - (e) the month in which the spouses commenced to live together in a conjugal relationship;
  - (f) the dates of any periods when the spouses did not live together and whether the separations or any of them were for any reason set out in paragraph 78(2)(a);
  - (g) documentary evidence of the dissolution of any previous marriage of the applicant, including the decree absolute of divorce, the judgment granting a divorce under the *Divorce Act* or the judgment of nullity; and
  - (h) such additional documents, statements or records that are in the possession of, or are obtainable by, the applicant as will assist the Director in ascertaining the accuracy of the information and evidence referred to in paragraphs (a) to (g).

SOR/86-1133: SOR/90-829.

Effective Dates of the Approval or Taking Place of a Division and of the Attribution of Pensionable Earnings Following a Division

## 54.2 (1) For the purposes of the Act,

- (a) the effective date of the taking place of a division of unadjusted pensionable earnings is the last day of the month in which the information prescribed for the purposes of paragraph 55.1(1)(a) of the Act, and that is listed in subsection 54(2), is received by the Minister; or
- (b) the effective date of the approval of a division of unadjusted pensionable earnings is the last day of the month in which the application referred to in paragraph 55.1(1)(b) or (c) of the Act is received.
- (2) The effective date of the attribution of pensionable earnings following the division is the first day of the month following the month in which the effective date of the taking place or approval of the division falls.

SOR/86-1133; SOR/90-829; SOR/93-290.

### Whole or Substantial Cessation of Engagement in Employment

54.3 For the purposes of Part II of the Act, "wholly or substantially", in respect of the cessation of paid employment or self-employment of an applicant referred to in paragraph 67(2)(c) or (d) of the Act or a contributor referred to in section 68.1 of the Act, means the cessation is absolute or is such that the applicant or contributor is no longer engaged in employment in respect of which the contributory salary and wages or

contributory self-employed earnings yield an annual amount greater than 25 per cent of the average of the Year's Maximum Pensionable Earnings for the year in which the retirement pension would commence to be payable pursuant to paragraph 67(2)(c) or (d) of the Act, as the case may be, and for each of the two preceding years. SOR/86-1133; SOR/88-628; SOR/90-829.

# Special Case for Calculation of Survivor's Pension

54.4 For the purposes of subsection 58(7) of the Act, where the applicant would be financially prejudiced on account of payment to him of a survivor's pension as contemplated in subsection 58(6) of the Act and would not be financially prejudiced on account of payment to the applicant of a disability pension pursuant to subsection 58(7) of the Act, the Minister's powers may be exercised in accordance with subsection 58(7) of the Act.

SOR/86-1133; SOR/90-829.

# Payment of Benefits to Persons on Behalf of Beneficiaries

- 55. (1) Where the Director is satisfied, on such information or evidence as is presented to him or as he may require, that a beneficiary, by reason of infirmity, illness, insanity or other cause, is incapable of managing his own affairs, the Director may direct that the benefit be paid on behalf of such beneficiary to any person or agency that the Director is satisfied is authorized by or pursuant to any law of Canada or of a province to manage that beneficiary's affairs or, where it appears to the Director that there is no person or agency so authorized, to a person or agency approved by the Director.
- (2) Where the Director directs, pursuant to subsection (1), that a benefit be paid on behalf of a beneficiary to a person or agency referred to in that subsection, no such benefit shall be paid to such person or agency until the person or agency, as the case may be, has undertaken in an agreement with the Director
  - (a) to administer and expend the benefit on behalf of the beneficiary in accordance with the terms of the agreement; and
  - (b) to furnish any information or evidence and to do anything that the Act or these Regulations required the beneficiary to furnish to do.
- (3) Any person or agency to whom a benefit is paid pursuant to this section on behalf of a beneficiary shall account, in a form approved by the Director and at such time or times as he directs, to the Director for the benefit payments received and the disbursements made of the payments.

# Payment of Certain Benefits at Intervals Greater than Monthly

56. Where any benefit the basic monthly amount of which is less than \$2 becomes payable to a person to whom no pension is then payable under the Old Age Securities Act, the Director may direct that the benefit shall be paid in arrears at intervals, not greater than yearly, specified by the Director.

### Payment of Benefits Unpaid at Death

57. Where

(a) an amount is payable as a benefit to a deceased beneficiary, or

(b) a benefit cheque issued to a beneficiary is returned uncashed to the Director after the beneficiary's death,

the amount payable or an amount equal to the amount of the cheque, as the case may be, may, if there is no personal representative of the deceased beneficiary, be paid to a person or agency designated by the Director to receive the payment on behalf of the estate of the deceased beneficiary, and a payment to the designated person or agency shall be deemed to be a payment to the estate of the deceased beneficiary.

## Single Payment of Benefits

- 58. (1) For the purposes of paragraph 89(1)(j) of the Act, where the Government of Canada paid a benefit in December 1974 to a person in respect of contributions made under the Act and under the Quebec Pension Plan, the Director may direct that a single monthly payment be made by cheque or otherwise for as long as the beneficiary remains entitled to the benefit.
- (2) Where a single monthly payment is made in respect of a beneficiary, that portion of the payment calculated as provided in the *Quebec Pension Plan* shall, in accordance with paragraph 108(3)(b) of the Act, be charged to the Canada Pension Plan Account and the amount remitted by the Government of the Province of Quebec in respect of the benefit payable to that beneficiary under the *Quebec Pension Plan* shall, in accordance with paragraph 108(2)(b) of the Act, be credited to the Canada Pension Plan Account.

SOR/93-290.

# Withholding of Benefits

- 59. (1) Where evidence is required under the Act or these Regulations to determine the eligibility or continuing eligibility of any beneficiary to receive any amount payable as a benefit and where the Director has requested such evidence and the beneficiary has not complied with the request or the Director is not satisfied with the evidence furnished by that beneficiary, the Director may, on 30 days written notice, withhold payment of the benefit until such time as the beneficiary has furnished the evidence and the Director is satisfied as to the eligibility of that beneficiary to receive benefits.
- (2) Where payment of a benefit that has been withheld under subsection (1) is resumed, the benefit shall be paid for any portion of the period of withholding during which the beneficiary was entitled to receive benefits.

  SOR/80-757.

# Communication of Information on Written Request

# 60. (1) [Revoked SOR/93-290.]

- (1.1) Where, pursuant to a social security agreement entered into by the Government of Canada with the government of a country other than Canada, an application is made
  - (a) for disability benefits under the Act, or
  - (b) for comparable benefits under a law of a government of a country other than Canada,

medical information or copies of medical reports with respect to an individual contributor or beneficiary obtained by an officer, clerk or employee of Her Majesty may, for the purposes of subsection 104(2) of the Act and subject to the *Privacy Act* and regulations made thereunder, be communicated to any person or authority named in the written request referred to in that subsection.

- (2) Notwithstanding subsection (1) or (1.1),
- (a) information shall not be communicated to a person or authority pursuant to a written request referred to in subsection 104(2) of the Act where
  - (i) the request was signed more than one year before the day on which it is received,
  - (ii) the person or authority, as the case may be, does not certify in a form satisfactory to the Director that the information is not for the use of and will not be disclosed to any creditor of the contributor or beneficiary, as the case may be; and
- (b) where a request is made, pursuant to subsection 104(2) of the Act, for the communication to a person or authority of information respecting an individual contributor or beneficiary and the request is approved by the Director, the information may be communicated to the person or authority each year on application by the person or authority in a form satisfactory to the Director until such time as the person who made the request revokes it or the contributor or beneficiary dies.

SOR/80-813; SOR/90-829; SOR/93-290.

# Application for Retirement Pension

- 61. An applicant for a retirement pension shall, in addition to any other information or material that these Regulations require him to file or furnish, file with the Director a statement of the amount of his contributory salary and wages and of his contributory self-employed earnings
  - (a) for the year in which the application is made; and
  - (b) if the Director so requires, for the year preceding the year in which the application is made.

### Annual Adjustment of Benefits

- 62. (1) When the basic monthly amount of a benefit is adjusted annually pursuant to subsection 45(2) of the Act,
  - (a) the product obtained by multiplying the amount referred to in paragraph 45(2)(a) of the Act by the ratio referred to in paragraph 45(2)(b) thereof shall be adjusted to the nearest cent in accordance with subsection (2); and
  - (b) any quotient obtained from the ratio referred to in paragraph 45(2)(b) of the Act, shall be expressed as a decimal fraction in accordance with subsection (3).
- (2) Where the product referred to in paragraph (1)(a) contains a fractional part of a dollar represented by three or more digits, and
  - (a) where the third digit is less than five, the third and subsequent digits shall be dropped; and
  - (b) where the third digit is five or greater than five, the second digit shall be increased by one and the third and subsequent digits shall be dropped.

- (3) Where the quotient referred to in paragraph (1)(b) contains a fraction that is less than one, that fraction shall be expressed as a decimal fraction of four digits after the decimal point, and
  - (a) where the fourth digit after the decimal point is less than five, the third digit after the decimal point shall remain unchanged and the fourth digit shall be dropped; and
  - (b) where the fourth digit after the decimal point is five or greater than five, the third digit after the decimal point shall be increased by one and the fourth digit shall be dropped.

SOR/86-1133.

# Determination of Marital or Filial Status or Death

- 63. (1) Where it is necessary to make a determination as to the marital or filial status or death of a person, the determination shall be made by the Director on the basis of the information obtained by the Director or furnished to him pursuant to subsection (2) or (3), as the case may be, and such other information as the Director may obtain.
- (2) For the purpose of enabling the Director to make a determination as to the marital or filial status or death of a person, the applicant or beneficiary shall furnish to the Director a certificate of marriage, birth, baptism or death, as the case may be.
- (3) Where the Director is satisfied that a certificate referred to in subsection (2) is not available or sufficient for the purpose, the applicant or beneficiary shall furnish to the Director, at the Director's request, any document and other information that is available with respect to the marital or filial status or death of the person.

  SOR/86-1133.

# Payment of Death Benefit to Other than Estates

- 64. (1) Where paragraph 71(2)(a) of the Act applies, the estate of a deceased contributor has not applied for the death benefit within the interval of 60 days following the contributor's death or the amount of the death benefit is less than two thirds of 10% of the Year's Maximum Pensionable Earnings for the year in which the contributor dies, a direction under subsection 71(2) of the Act may, subject to subsections (2) and (3), be given for payment of the death benefit
  - (a) to the individual or institution who has paid or is responsible for the payment of the deceased contributor's funeral expenses;
  - (b) in the absence of an individual or institution described in paragraph (a), to the surviving spouse of the deceased contributor; or
  - (c) in the absence of an individual or institution and a spouse described in paragraphs (a) and (b), to the next of kin of the deceased contributor.
- (2) No amount in excess of the actual funeral expenses shall be paid pursuant to paragraph (1)(a).
- (3) Where, by virtue of subsection (2), an amount paid pursuant to paragraph (1)(a) is less than the amount of the death benefit, a direction pursuant to subsection (1), in so far as it relates to the remainder of the death benefit, may be given as if in the absence of an individual or institution described in that paragraph.

  SOR/86-1133; SOR/90-829.

#### Whole or Substantial Maintenance

65. For the purposes of subsection 42(1) of the Act, "wholly or substantially", with reference to the maintenance of one or more dependent children of a deceased contributor, means that the surviving spouse of that contributor provided more than 50 per cent of the maintenance provided for such children of all persons other than such children or any other dependent child of that contributor.

SOR/90-829.

### Maintenance of Child

- 65.1 For the purposes of subsection 42(1) and paragraph 76(1)(d) of the Act, "maintaining the child",
  - (a) with reference to the child of a deceased contributor, means making periodically, for the child, until the contributor's death, financial provision amounting to not less than the orphan's benefit payable under the Act; and
  - (b) with reference to the child of a disabled contributor, means making periodically, for the child, financial provision amounting to not less than the disabled contributor's child's benefit payable under the Act.

SOR/86-1133; SOR/90-829.

### Full Time Attendance at a School or University

- 66. (1) For the purpose of paragraph (b) of the definition "dependent child" in subsection 42(1) of the Act, "full-time attendance at a school or university" means full-time attendance at a school, college, university or other educational institution that provides training or instruction of an educational, professional, vocational or technical nature and a dependent child shall be deemed to be or to have been in full-time attendance at a school or university during an absence by reason of a normal period of scholastic vacation.
  - (2) Where a dependent child
  - (a) after having been in full-time attendance at a school or university at the beginning of an academic year, is absent from the institution, or
  - (b) is absent owing to his failure to resume full-time attendance at a school or university during an academic year

by reason of an illness, that child shall be considered to be or to have been in full-time attendance throughout that absence including the normal period of scholastic vacation if

- (c) immediately after such absence the child resumes full-time attendance at a school or university at any time during that academic year, or
- (d) where it is determined by the Director that the child is unable to comply with paragraph (c), he resumes full-time attendance at a school or university in the next ensuing academic year.
- (3) Where a dependent child is absent after he has begun an academic year by reason of illness and it is determined by the Director, on evidence satisfactory to him, that by reason of such illness it is not possible for the child to resume full-time attendance at a school or university during that academic year, the child shall be deemed to have been

in full-time attendance at a school or university until the end of a normal period of scholastic vacation following that academic year.

(4) Where a dependent child, after he has been in full-time attendance at a school or university at the beginning of an academic year, is absent from the institution by reason of illness and, during such absence or during a normal period of scholastic vacation, the child ceases to be a dependent child, or a disabled contributor's child or dies, that child shall be considered to be in full-time attendance at a school or university until the end of the month in which he ceases to be a dependent child, a disabled contributor's child or dies.

SOR/86-1133; SOR/90-829.

# Declaration of Enrolment or Attendance at a School or University

- 67. An applicant or beneficiary shall, in support of his claim that a dependent child of 18 or more years of age
  - (a) is or has been enrolled in a course requiring full-time attendance at a school or university, file with the Director a declaration signed by a responsible officer of the institution, certifying to such enrolment; and
  - (b) is or has been for a period of time in full-time attendance at a school or university, file with the Director a declaration of such attendance signed by the child.

SOR/86-1133.

## Determination of Disability

- 68. (1) Where an applicant claims that he or some other person is disabled within the meaning of the Act, he shall supply the Director with the following information in respect of the person whose disability is to be determined:
  - (a) a report of any physical or mental impairment, including
    - (i) the nature, extent and prognosis of the impairment,
    - (ii) the findings upon which the diagnosis and prognosis were made,
    - (iii) any limitation resulting from the impairment, and
    - (iv) any other pertinent information, including recommendations for further diagnostic work or treatment, that may be relevant;
  - (b) a statement of that person's occupation and earnings for the period commencing on the date upon which the applicant alleges that the disability commenced; and
  - (c) a statement of that person's education, employment experience and activities of daily life.
- (2) In addition to the requirements of subsection (1), a person whose disability is to e or has been determined pursuant to the Act may be required from time to time by ac Director
  - (a) to supply a statement of his occupation and earnings for any period; and
  - (b) to undergo such special examinations and to supply such reports as the Director deems necessary for the purpose of determining the disability of that person.
- (3) The reasonable cost of any examination or report required under subsection (2) nall be

- (a) paid by way of reimbursement or advance, as the Director deems fit;
- (b) paid out of the Consolidated Revenue Fund; and
- (c) charged to the Canada Pension Plan Account as a cost of administration of the Act.
- (4) For the purposes of this section, "cost" includes travel and living expenses that the Director deems necessary of the person whose disability is to be determined and of a person to accompany that person.
- 69. (1) For the purpose of determining whether any amount shall be paid or shall continue to be paid as a benefit in respect of a person who has been determined to be disabled within the meaning of the Act, the Director may require that person from time to time
  - (a) to undergo such special examinations,
  - (b) to supply such reports, and
- (c) to supply such statements of his occupation and earnings for any period, as the Director may specify.
- (2) Where the Director is of the opinion that a person who has been determined to be disabled within the meaning of the Act may benefit vocationally from reasonable rehabilitation measures, he may, from time to time, require that person to undergo such reasonable rehabilitation measures as he may specify.
- (3) The reasonable cost of any examination or report or rehabilitation measure required under this section shall be
  - (a) paid by way of reimbursement or advance, as the Director deems fit;
  - (b) Paid out of the Consolidated Revenue Fund; and
  - (c) charged to the Canada Pension Plan Account as a cost of administration of the Act.
- (4) For the purposes of this section, "cost" includes travel and living expenses that the Director deems necessary of the disabled person and of a person to accompany that person.
- 70. (1) Where a person who has been determined to be disabled within the meaning of the Act fails without good cause to comply with any requirement of the Director made under section 69, he may be determined to have ceased to be disabled at such time as the Director may specify except that such time shall not be earlier than the day of failure to comply.
- (2) For the purpose of subsection (1), "good cause" means a significant risk to a person's life or health.

71.-73. [Revoked SOR/89-345.]

# Appeals on Behalf of Certain Persons

74. Where the Director, the Commissioner or the Chairman or Vice-Chairman is satisfied, on being presented with medical certificates or other documentary statements, that a person, by reason of infirmity, illness, insanity or other cause, is incapable of managing that person's own affairs, an appeal referred to in subsection 81(1), 82(1) or 83(1) of the Act, as the case may be, may be made on that person's behalf by another

person or an agency if the Director, the Commissioner or the Chairman or Vice-Chairman is also satisfied that the other person or agency is authorized by or pursuant to a law of Canada or of a province to manage that person's affairs or, where it appears to the Director, the Commissioner or the Chairman or Vice-Chairman that there is no other person or agency so authorized by any other person or agency approved by the Director, the Commissioner or the Chairman or Vice-Chairman, as the case may be. SOR/89-345; SOR/90-829; SOR/92-17.

# Notice of Appeal

- 74.1 (1) An appeal to the Minister pursuant to subsection 81(1) of the Act shall be made by delivering or mailing to the Director a notice of appeal in writing setting out
  - (a) the name, address and Social Insurance Number of the contributor;
  - (b) if the appellant is not the contributor, the appellant's name, address and Social Insurance Number, if any, and the appellant's relationship to the contributor; and
  - (c) the grounds for the appeal and a statement of the facts that form the basis of the appeal.
- (2) Notwithstanding subsection (1), where it appears to the Director that the appellant has failed to provide information in accordance with any of the requirements of paragraphs (1)(a) to (c), the Director may take such steps to obtain the information as are necessary to rectify the failure.

  SOR/92-17.

# Notification of Appealable Decisions

**74.2** A notification referred to in subsection 81(1) or 82(1) of the Act shall be sent by mail. SOR/92-17.

# Professionals Eligible for Review Tribunals Panel

74.3 For the purpose of paragraph 82(3)(b) of the Act, a prescribed related profession is audiology, biomedical engineering, chiropractics, dental therapy, dentistry, dietetics, medical physics, nursing, occupational therapy, opticianry, optometry, osteopathy, pharmacology, physiotherapy, psychology, respiratory therapy, speech pathology and speech therapy.

SOR/92-17.

### Constitutional Questions

- 74.4 (1) The constitutional validity, applicability or operability of the Act or any regulations or rules made thereunder may not be put in issue before a Review Tribunal or the Pension Appeals Board unless a notice in writing has been served on the Attorney General of Canada in accordance with subsection (2).
- (2) Except where otherwise ordered by the Commissioner or the Chairman or Vice-Chairman, the notice referred to in subsection (1) shall be served at least ten days before the day on which the constitutional issue described in that subsection is to be argued.

(3) The section shall cease to have effect on the coming into force of section 19 of An Act to amend the Federal Court Act, the Crown Liability Act, the Supreme Court Act and other Acts in consequence thereof, chapter 8 of the Statutes of Canada, 1990. SOR/92-17.

### Pension Index

- 75. (1) Subject to subsection 43(2) of the Act, the Pension Index for each year shall be calculated as the quotient obtained by dividing the aggregate of the Consumer Price Index for each month in the 12-month period ending October 31 in the preceding year by 12, adjusted to one digit after the decimal point in accordance with subsection (2).
- (2) Where the quotient obtained pursuant to subsection (1) contains a fraction that is less than one, that fraction shall be expressed as a decimal fraction of two digits after the decimal point and
  - (a) the second digit after the decimal point shall be dropped if that digit is less than five; or
  - (b) the first digit after the decimal point shall be increased by one and the second digit dropped if the second digit is five or greater than five.

## SOR/90-829.

76. (1) In this section,

- "authority" means any provincial or municipal agency in a province that pays any advance or assistance or welfare payments to a person in a province;
- "excess payment" means the amount of any advice or assistance or welfare payment that was paid by an authority to a person for a month or any portion thereof and that would not have been paid if the benefit that was subsequently payable under the Act to that person in respect of that period had in fact been paid during that period.
- (2) Subject to subsections (3) to (6), the Minister may, where an authority satisfies him that an excess payment has been paid to a person, authorize
  - (a) the deduction from the one sum amount payable to that person in accordance with subsection 62(1) of the Act in respect of the period for which the excess payment was paid, and
  - (b) the payment to the government of the province in which the excess payment was

of an amount equal to the amount of the excess payment.

- (3) An authority referred to in subsection (2) shall, before any deduction and payment from a benefit payable under the Act to any person is authorized under subsection (2), certify, in a form satisfactory to the Minister,
  - (a) the effective date of commencement and the effective date of termination, if applicable, of the advance or assistance or welfare payment;
  - (b) the amount that was paid to the person by the authority for the period during which the excess payment occurred or the amount that the authority applies to have reimbursed, whichever is the lesser; and
  - (c) the Social Insurance Number of the contributor as a result of whose participation under the Act the benefit is payable.

- (4) No deduction and payment in respect of an excess payment shall be authorized pursuant to subsection (2) unless
  - (a) the Minister or such official as he may nominate and the appropriate provincial official have concluded an arrangement regarding the procedure to be followed by the authority seeking a deduction and payment to be authorized;
  - (b) the certification required by subsection (3) has been received by the Minister;
  - (c) the written consent of the person to the deduction and payment by the Minister as required by subsection 65(2) of the Act and the written request to communicate information as required by subsection 104(2) of the Act have been received prior to the expiry of one year from the date of their signature; and
  - (d) the amount of the excess payment is greater than \$50.
- (5) No deduction and payment shall be authorized in respect of an excess payment paid to a person for any month or any portion thereof prior to October 1, 1976.
- (6) Where, for any reason, no deduction has been made under subsection (2) in respect of an excess payment or a deduction and payment have been made in respect of an excess payment in an amount less than the amount that might have been paid in respect thereof under subsection (2), the Minister shall be under no obligation to authorize the deduction and payment of any further amount in respect of that excess payment. SOR/90-829.

# Deduction from a Benefit and Payment to an Administrator of a Disability Income Program

- 76.1 For the purposes of subsection 65(3) of the Act, the Minister may deduct an amount as described in that subsection from a benefit payable to a person under paragraph 44(1)(b) of the Act and pay that amount to an administrator approved by the Minister where the following terms and conditions are met:
  - (a) the administrator submits to the Minister a record of the payment made under the disability income program, together with the person's written consent to the deduction and payment as described in subsection 65(3) of the Act;
  - (b) the documents referred to in paragraph (a) are received by the Minister within one year after the date on which the consent is signed; and
  - (c) the amount exceeds \$50.

SOR/93-290.

## Family Allowance Recipient

- 77. For the purposes of the definition "family allowance recipient" in subsection 42(1) of the Act, "family allowance recipient" includes
  - (a) the spouse of a person, where the person is described in that definition as having received or being in receipt of an allowance or a family allowance, if the spouse remains at home to care for a child under seven years of age;
  - (b) where a member of the Canadian Armed Forces who was posted prior to 1973 to serve outside Canada or the spouse of such a member, would, but for the posting, have received the allowance or family allowance described in that definition for the period described in that definition, that member or spouse, as the case may be; and

- (c) the person who, under section 122.62 of the *Income Tax Act*, is considered to be an eligible individual for the purposes of subdivision a.1 of Division E of Part I of that Act; and
- (d) the person who would have been considered to be an eligible individual for the purposes of subdivision a.1 of Division E of Part I of the *Income Tax Act* had a notice been filed under subsection 122.62(1) of that Act, and where no person was considered to be an eligible individual in respect of the same qualified dependant.

SOR/86-1133; SOR/89-345; SOR/93-11.

### Cohabitation

- 78. (1) For the purposes of section 55 of the Act, months during which the former spouses have cohabitated include
  - (a) all consecutive months during the marriage in which the former spouses have lived together as husband and wife without interruption for more than 90 days; and
  - (b) any period of the marriage preceding the minimum period of 36 consecutive months of cohabitation required by paragraph 55(2)(a) of the Act.
  - (2) For the purposes of paragraph 1(a),
  - (a) where the former spouses were separated by reason only of the occupation, employment or illness of either spouse, the separation does not constitute interruption of cohabitation; and
  - (b) where, after having completed the minimum period of 36 consecutive months of cohabitation required by paragraph 55(2)(a) of the Act, the former spouses were separated for any reason for a period of more than 90 days and subsequently resumed cohabitation for a period of more than 90 days, the cohabitation of the former spouses shall be deemed not to have been interrupted.
- (3) For the purposes of section 55 of the Act, where the cohabitation of the spouses is interrupted for more than 90 days as referred to in paragraph (1)(a), the cohabitation shall be deemed to have ceased immediately before the year in which the interruption commenced.

SOR/86-1133; SOR/90-829.

# Cohabitation — Division of Unadjusted Pensionable Earnings

- 78.1 (1) In determining, for the purposes of subsections 55.1(4) and 55.2(7) of the Act, the months during which the spouses or former spouses cohabited,
  - (a) those months shall, subject to paragraphs (b) and (c), be reckoned as beginning with the first month of the year in which the marriage of the spouses or former spouses was solemnized or in which they commenced to cohabit in a conjugal relationship, whichever is applicable;
  - (b) the spouses or former spouses shall be deemed not to have cohabited at any time during the year in which they were divorced or their marriage annulled or in which they commenced to live separate and apart; and
  - (c) where, after having lived separate and apart for one year or more, the spouses or former spouses resumed cohabitation for at least one year, the period of that

separation shall be deemed to have begun with the first month of the year in which they commenced to live separate and apart and to have ended with the last month of the year immediately preceding the year in which they resumed cohabitation.

- (2) In determining a continuous period of at least one year for the purposes of subsection 55.1(3) of the Act, such a period shall be deemed to be constituted by any period of cohabitation by the spouses or former spouses for twelve or more consecutive months, reckoned as beginning with the month in which the spouses or former spouses commenced to cohabit in a conjugal relationship and ending with the month immediately preceding the month in which they commenced to live separate and apart.
- (3) For the purposes of this section, where the spouses or former spouses were separated by reason only of the occupation, employment or illness of either spouse or former spouse, the separation does not constitute interruption of cohabitation. SOR/86-1133; SOR/90-829; SOR/93-290.

### Cohabitation — Assignment of a Retirement Pension

78.2 For the purposes of subsection 65.1(8) of the Act, the "period of cohabitation" means the period comprising all months during which the contributor and spouse referred to in subsection 65.1(9) of the Act cohabited, and includes the month in which their marriage was solemnized or in which they commenced to cohabit in a conjugal relationship, whichever is applicable, but does not include any months that are not within their joint contributory period as defined in subsection 65.1(8) of the Act. SOR/86-1133; SOR/90-829.

### PART VIII

### Miscellaneous

- 79. The Minister of National Revenue may, on behalf of the Government of Canada, enter into an agreement with
  - (a) the government of a country other than Canada,
  - (b) an international organization, or
  - (c) the government of a province,

for giving effect to the provisions of paragraph 6(2)(h) or 7(1)(e) or (f) of the Act.

- 80. For the purposes of paragraph 105(1)(a) of the Act, information obtained under the Act may be furnished to the authority having the administration of a provincial pension plan on condition that the information will not be communicated to any person except
  - (a) an officer or servant of such authority,
  - (b) an officer or servant of the government of the province, or
  - (c) a person to whom it is necessary or desirable to communicate the information for the purpose of proceedings relating to the administration or enforcement of the provincial pension plan,

and on condition that such information will be used solely for the purposes of the administration or enforcement of the provincial pension plan. SOR/90-829.

- 81. Information referred to in subsection 105(2) of the Act may be furnished to a provincial government under the following conditions:
  - (a) the information is used to determine the eligibility of a person, calculate the entitlement amount and deliver the benefit payable to that person under a provincial social, income assistance or health insurance program that is specified in the agreement entered into by the Minister and the government of the province under that subsection and for no other purpose;
  - (b) the agreement referred to in paragraph (a) is in writing; and
  - (c) the information remains privileged and is not communicated to any person not legally entitled thereto.

#### SOR/90-829; SOR/93-290.

- 82. The election referred to in paragraph 11(2)(a) of the Act shall be made by filing with the Minister the form prescribed therefor. SOR/90-829.
- 83. An individual, to whom section 10 of the Act is not applicable because an election made by the individual pursuant to section 11 of the Act has been approved by the Minister, may revoke the election by advising the Minister thereof in writing. SOR/90-829.
- 84. (1) An individual to whom subsection 13(3) of the Act applies for a year may elect to have the individual's contributory salary and wages for the year included as self-employed earnings for the purposes of section 10 of the Act by filing with the Minister the form prescribed therefor.
  - (2) The form referred to in subsection (1) shall be filed by an individual
  - (a) with his income tax return, or
- (b) if his income tax return has already been filed, with the Minister within one year from April 30th of the year following the year for which he so elects. SOR/90-829.
- 84.1 For the purposes of paragraph 14(c) of the Act, in the case of an Indian, as defined in the *Indian Act*, the extent of the income of the Indian for the year from self-employment on a reserve, as defined in the *Indian Act*, is the amount described in paragraph 14(a) of the Act for that year.

  SOR/88-631; SOR/90-829.

### YEAR'S MAXIMUM PENSIONABLE EARNINGS

### Time and Manner of Calculation

- 85. (1) The Year's Maximum Pensionable Earnings for a year shall be calculated immediately following the date on which the first revision of the Industrial Aggregate in Canada for the month of June of the year preceding that year is published by Statistics Canada.
- (2) Where an average for a period is required pursuant to paragraph 18(1)(b) or (c) of the Act, it shall be calculated as the quotient obtained by dividing the aggregate of the Wage Measure for each month in the period by the number of months in the period, adjusted to two digits after the decimal point in accordance with subsection (4).

- (3) Where a ratio is calculated pursuant to paragraph 18(1)(b) or (c) of the Act and he ratio contains a fraction that is less than one, the fraction shall be expressed as a lecimal fraction of four digits after the decimal point and
  - (a) the fourth digit after the decimal point shall be dropped if that digit is less than five; or
  - (b) the third digit after the decimal point shall be increased by one and the fourth digit dropped if the fourth digit is five or greater than five.
- (4) Where the quotient obtained pursuant to subsection (2) or the product obtained cursuant to paragraph 18(1)(b) or (c) of the Act contains a fraction that is less than one, he fraction shall be expressed as a decimal fraction of three digits after the decimal point and
  - (a) the third digit after the decimal point shall be dropped if that digit is less than five; or
  - (b) the second digit after the decimal point shall be increased by one and the third digit dropped if the third digit is five or greater.

OR/87-719; SOR/90-829; SOR/94-173.

(5) [Revoked SOR/87-719.]

### SCHEDULE I

# (Sections 3 and 5)

### RANGES OF REMUNERATION

- 1. For the purposes of paragraph 5(2)(c) of these Regulations, the ranges of remueration for each pay period in a year in respect of which an employee's contribution is ayable shall be determined as follows:
  - (a) in respect of an hourly pay period, the ranges of remuneration shall begin at \$1.71 and be increased by increments of
    - (i) \$0.57 for the next range,
    - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$12.27, and
    - (iii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38 and \$0.39 for the final eight ranges, with the last range ending at \$15.35;
  - (b) in respect of a daily pay period, the ranges of remuneration shall begin at \$14.17 and be increased by increments of
    - (i) \$0.57 for the next range,
    - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39\$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$64.73, and
    - (iii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38 and \$0.39 for the final twelve ranges, with the last range ending at \$69.35;
  - (c) in respect of a weekly pay period, the ranges of remuneration shall begin at \$65.39 and be increased by increments of

- (i) \$0.57 for the next range,
- (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38 \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$660.95, and \$0.39 and \$0.38 for the next two ranges up to \$661.72, and
- (iii) \$10.00 for each range from \$661.73 to \$2,341.72;
- (d) in respect of a bi-weekly pay period, the ranges of remuneration shall begin at \$130.77 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38 \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$1,321.33, and \$0.39, \$0.38, \$0.39 and \$0.38 for the next four ranges up to \$1,323.25, and
  - (iii) \$10.00 for each range from \$1,323.26 to \$4,783.25;
- (e) in respect of a semi-monthly pay period, the ranges of remuneration shall begin at \$141.67 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38 \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$1,432.23, and \$0.39, \$0.38, \$0.39 and \$0.38 for the next four ranges up to \$1,433.77, and
  - (iii) \$10.00 for each range from \$1,433.78 to \$5,183.77;
- (f) in respect of a monthly pay period, the ranges of remuneration shall begin at \$283.34 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38.
    \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$2,863.90, and \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38 and \$0.39 for the next eight ranges up to \$2,866.98, and
  - (iii) \$10.00 for each range from \$2,866.99 to \$7,596.98;
- (g) in respect of 10 equal pay periods per annum, the ranges of remuneration shall begin at \$340.01 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$3,435.57, and \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.
  - (iii) \$10.00 for each range from \$3,440.20 to \$9,140.19;
- (h) in respect of a quadri-weekly pay period, the ranges of remuneration shall begin at \$261.54 and be increased by increments of
  - (i) \$0.57 for the next range,

- (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39
  \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$2,642.10, and \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39
- (iii) \$10.00 for each range from \$2,646.34 to \$6,786.33;
- (i) in respect of 20 equal pay periods per annum, the ranges of remuneration shall begin at \$170.01 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$1,715.57, and \$0.39, \$0.38, \$0.
  - (iii) \$10.00 for each range from \$1,720.20 to \$7,400.19, and
- (j) in respect of 22 equal pay periods per annum, the ranges of remuneration shall begin at \$154.55 and be increased by increments of
  - (i) \$0.57 for the next range,
  - (ii) \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39, \$0.38, \$0.39 and \$0.38 in recurring cycles for the succeeding ranges of remuneration up to \$1,560.11, and \$0.39, \$0.38, \$0.39, \$0.38, \$0.38, \$0.39, \$0.
  - (iii) \$10.00 for each range from \$1,563.97 to \$5,143.96.

SOR/78-142; SOR/79-286; SOR/80-320; SOR/81-99; SOR/82-290; SOR/84-115; SOR/85-39; SOR/85-1164; SOR/86-1134; SOR/87-721; SOR/88-639; SOR/89-580; SOR/92-36; SOR/92-736; SOR/94-173.

### SCHEDULE II

[Revoked SOR | 85-39.]

#### SCHEDULE III

(s. 24)

- 1. Province of Ontario.
- 2. Province of Alberta.
- 3. Province of Manitoba.
- 4. Province of Newfoundland.
- 5. Province of Nova Scotia.
- 6. Province of British Columbia.
- 7. Province of Saskatchewan.
- 8. Province of Prince Edward Island.
- 9. Province of New Brunswick.

#### SCHEDULE IV

(s. 24)

1. Province of Ontario

Employment as a Judge appointed by the Government of Canada.

### 2. Province of Alberta

- (a) Employment as members of the Legislative Assembly of Alberta and who have not contributed to the General Revenue Fund such contributions as are required by the *Public Service Pension Act*, being chapter 299, Revised Statutes of Alberta, 1979, as amended.
- (b) Employment as members of Commissions, Boards or Committees by appointment of Her Majesty in right of Alberta or of an agent of Her Majesty in right of the said Province and who are paid fees or other remuneration on a per diem basis and who are not regularly employed by Her Majesty in right of the Province of Alberta or by an agent of Her Majesty in right of the said Province.
- (c) Employment to provide services for which the employee is paid a retainer, an honorarium or on a fee basis.
- 3. Province of Manitoba

### (No exceptions)

- 4. Province of Newfoundland
- (a) Employment as Chairman or a member of
  - (i) the Labour Relations Board of Newfoundland;
  - (ii) the Apprenticeship Board of Newfoundland;
  - (iii) the Minimum Wage Board of Newfoundland;
  - (iv) the Conciliation Boards of Newfoundland;
  - (v) the Apprenticeship Advisory and Examining Committees of Newfoundland;
  - (vi) the Industrial Inquiry Commissions of Newfoundland; or
  - (vii) the Boiler Inspection Advisory Committees of Newfoundland.
- (b) Employment as Chairman of the St. John's Metropolitan Area Board.
- (c) Employment as a member of the Boiler Inspection Board of Examiners of Newfoundland.
- (d) Employment as
  - (i) a Government of Newfoundland charring contractor;
  - (i) a part-time medical practitioner or specialist who is paid a fixed annual retainer; or
  - (iii) a local road employee.
- 5. Province of Nova Scotia
- (a) Employment as a member of a board, commission or agency of Her Majesty in right of Nova Scotia who is employed otherwise than full time as such member.
- (b) Employment to provide services for which the employee is paid a retainer, an honorarium or on a fee basis.
- (c) [Revoked SOR/88-638.]
- 6. [Revoked SOR/88-638.]
- 7. Province of Saskatchewan
- (a) [Revoked SOR/89-304.]
- (b) Employment as Judges of the Surrogate Courts of Saskatchewan.

- (c) Employment as members of Boards, Commissions or Committees by appointment of Her Majesty in right of Saskatchewan, who are paid fees or honorariums on a per diem basis.
- 8. Province of Prince Edward Island
- (a) Substitute and remedial teachers employed on a casual basis.
- (b) Highway road section foremen employed on a casual basis and labourers working under their supervision.
- (c) Persons receiving training allowances during a period of education.
- 9. Province of New Brunswick

Employment as a member or an employee of any of the boards, commissions or committees hereinafter listed, except the employment as a member of an employee thereof whose duties require his full time attention and who receives for performing such duties a regular salary:

- (a) Advisory Board to the Children's Hospital School, Lancaster.
- (b) Advisory Board Water Authority.
- (c) Advisory Committee to the Alcohol Education and Rehabilitation Division.
- (d) Barbering Advisory Committee.
- (e) Board of Examiners for Stationary Engineers.
- (f) Business Technology Board.
- (g) Cancer Advisory Committee.
- (h) Film Classification Board.
- (i) Chemical Technology Board.
- (j) Civil Service Commission.
- (k) Civil Technology Board.
- (l) Community Improvement Corporation.
- (m) Conciliation Board.
- (n) Electrical & Electronic Technology Board.
- (o) Farm Adjustment Board.
- (p) Federal-Provincial Manpower Committee.
- (q) Fishermen's Loan Board of New Brunswick.
- (r) Fitness and Amateur Sport Scholarship and Bursary Selection Committee.
- (s) Hospital Services Advisory Board.
- (t) Industrial Development Board.
- (u) Industrial Relations Board.
- (v) Land Compensation Board.
- (w) Loan and Scholarship Advisory Committee.
- (x) Low Pressure Gas Board of Examiners.
- (y) Mechanical Technology Board.
- (z) Medical Review Board.
- (aa) Minimum Wage Board.
- (bb) Motor Carrier Board and Public Utilities Board.

- (cc) Motor Vehicle Dealer Licensing Board.
- (dd) Motor Vehicle Repair (Mechanical) Barbering, Powderman, Electrical, Plumbing, Heavy Equipment Repair Trade, Refrigeration and Air Conditioning Trade and the Oil Burner Installation and Service Trade Examining Committees.
- (ee) Natural Products Control Board.
- (ff) New Brunswick Dairy Product Commission.
- (gg) New Brunswick Development Corporation.
- (hh) New Brunswick Electric Power Commission.
- (ii) New Brunswick Industrial Safety Council.
- (ii) New Brunswick Liquor Control Commission.
- (kk) New Brunswick Liquor Licensing Board.
- (ll) New Brunswick Museum Board.
- (mm) New Brunswick Parole Board.
- (nn) New Brunswick Water Authority Board.
- (00) Old Age and Blind Assistance Board.
- (pp) Plumbing Technical Advisory Council.
- (qq) Provincial Apprenticeship Committee and its 10 Provincial Advisory Committees.
- (rr) Provincial Equalization and Appeal Board.
- (ss) Provincial Planning Commission.
- (tt) Social Assistance Commissioners.
- (uu) Study Committee on Mental Health.
- (vv) Tradesmen's Qualification Board.
- (ww) Vocational Education Board.
- (xx) Workmen's Compensation Board.

SOR/78-591; SOR/82-784; SOR/88-638; SOR/89-304.

#### SCHEDULE V

(s. 25)

- 1. Northwest Atlantic Fisheries Organization.
- 2. International Pacific Salmon Fisheries Commission.
- 3. International North Pacific Fisheries Commission.
- 4. Commonwealth of Learning.
- 5. North Pacific Marine Science Organization.

SOR/81-448; SOR/90-687; SOR/93-398.

#### **SCHEDULE VI**

(s. 25)

- 1. Northwest Atlantic Fisheries Organization
- (a) Employment of a person who is exempt from Canadian income tax by virtue of a Tax Convention to which Canada is a party.

- (b) Employment of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*.
- 2. International Pacific Salmon Fisheries Commission
- (a) Employment of a person who is exempt from Canadian income tax by virtue of a Tax Convention to which Canada is a party.
- (b) Employment of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*.
- 3. International North Pacific Fisheries Commission
- (a) Employment of a person who is exempt from Canadian income tax by virtue of a Tax Convention to which Canada is a party.
- (b) Employment of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*.
- 4. Commonwealth of Learning
- (a) Employment of a person who is an official of the Commonwealth of Learning.
- (b) Employment of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*.

SOR/81-448; SOR/90-687.

### **SCHEDULE VII**

(s. 26)

- 1. New Zealand.
- 2. United Kingdom of Great Britain and Northern Ireland.
- 3. Australia.
- 4. Finland.
- 5.-7.[Revoked SOR/88-239.]
- 8. Japan.
- 9. India.
- 10.-12. [Revoked SOR/88-239.]
- 13. South Africa.
- 14. Federal Republic of Germany.
- 15. [Revoked SOR/80-877.]
- 16. Ireland.
- 17. Trinidad and Tobago.
- 18. Israel.
- 19. Antigua and Barbuda.
- 20. Malaysia.

SOR/80-877; SOR/81-197; SOR/88-239; SOR/89-304; SOR/90-687.

#### **SCHEDULE VIII**

(s. 26)

1. New Zealand

Employment in Canada by the Government of New Zealand of a person who

(a) is a subject or citizen of New Zealand; or

- (b) is exempt from Canadian income tax by virtue of the New Zealand-Canada Tax Convention.
- 2. United Kingdom of Great Britain and Northern Ireland

Employment in Canada by the Government of the United Kingdom of Great Britain and Northern Ireland of a person who

- (a) is not a citizen of Canada; or
- (b) is not permanently resident in Canada.
- 3. Australia

Employment in Canada by the Government of Australia of a person who

- (a) is not a citizen of Canada: or
- (b) is not permanently resident in Canada
- 4. Finland

Employment in Canada by the Government of Finland of a person who

- (a) is a subject or citizen of Finland; or
- (b) is exempt from Canadian income tax by virtue of the Canada-Finland Tax Convention.
- 5.-7. [Revoked SOR/88-239.]
- 8. Japan

Employment in Canada by the Government of Japan of a person who

- (a) is a national of Japan and is neither a national of nor permanently resident in Canada; or
- (b) is exempt from Canadian income tax by virtue of the Canada-Japan Income Tax Convention Act, 1965.
- 9. India

Employment in Canada by the Government of India of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) or (b) of the *Income Tax Act*.

- 10.-12 . [Revoked SOR/88-239.]
- 13. South Africa

Employment in Canada by the Government of the Republic of South Africa of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) or (b) of the *Income Tax Act*.

14. Federal Republic of Germany

Employment in Canada by the Government of the Federal Republic of Germany at its official missions and posts of a person

- (a) who is a German national; or
- (b) who contributes to a pension plan of the Federal Republic of Germany by virtue of a bilateral or multilateral agreement or any supranational regulations.
- 15. [Revoked SOR/80-877.]
- 16. Ireland

Employment in Canada by the Government of Ireland of a person who

- (a) is a citizen of Ireland and is not permanently resident in Canada; or
- (b) is exempt from Canadian income tax by virtue of paragraph 149(1)(a) or (b) of the *Income Tax Act*.

### 17. Trinidad and Tobago

Employment in Canada by the Government of Trinidad and Tobago of a person who

- (a) is a subject or citizen of Trinidad and Tobago and is not permanently resident in Canada; or
- (b) is by virtue of paragraph 149(1)(a) or (b) of the *Income Tax Act* exempt from Canadian income tax.

#### 18. Israel

Employment in Canada by the Government of Israel of a person who

- (a) is a citizen of Israel and is not permanently resident in Canada; or
- (b) is exempt from income tax by virtue of paragraph 149(1)(a) or (b) of the *Income Tax Act*.

### 19. Antigua and Barbuda

Employment in Canada by the Government of Antigua and Barbuda of a person who is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*.

#### 20. Malaysia

Employment in Canada by the Government of Malaysia of a person who

- (a) is exempt from Canadian income tax by virtue of paragraph 149(1)(a) of the *Income Tax Act*; or
- (b) participates in the Government of Malaysia's non-contributory gratuity scheme. SOR/80-877; SOR/81-197; SOR/85-1087; SOR/88-239; SOR/89-304; SOR/90-687.

#### SCHEDULE IX

### (s. 34.1)

- Agreement on Social Security between Canada and Italy, effective January 1, 1979
- Agreement on Social Security between Canada and France, effective March 1, 1981
- Agreement on Social Security between Canada and Portugal, effective May 1, 1981
- Agreement on Social Security between Canada and the Hellenic Republic, effective May 1, 1983
- Agreement on Social Security between Canada and Jamaica, effective January 1, 1984
- Agreement on Social Security and Supplementary Agreement between Canada and the United States, effective August 1, 1984
- Agreement on Social Security between Canada and Barbados, effective January 1, 1986
- 8. Agreement on Social Security between Canada and Denmark, effective January 1, 1986

# Sched. IX

### CANADA PENSION REGULATIONS

- 9. Agreement on Social Security between Canada and Sweden, effective January 1, 1986
- 10. Agreement on Social Security between Canada and Belgium, effective January 1, 1987
- 11. Agreement on Social Security between Canada and Norway, effective January 1, 1987

SOR/80-877; SOR/81-733; SOR/84-50; SOR/88-239.

# CANADA PENSION PLAN (SOCIAL INSURANCE NUMBERS) REGULATIONS

# Regulations respecting the assigning of social insurance numbers

C.R.C. 1978, c. 386, as am. SOR/90-444

## Short Title

1. These Regulations may be cited in the Canada Pension Plan (Social Insurance Numbers) Regulations.

## Interpretation

2. In these Regulations,

'Act" means the Canada Pension Plan;

'Card' means a Social Insurance Number card;

'Commission' "Commission" migration Commission;

'local office of the Commission' means an office established by the Commission in any locality, and includes any office designated as such by the Commission and, in relation to an employer, the nearest local office servicing the area of his place of business and, in relation to any other person, the local office nearest to his residence;

'Minister' means the Minister of National Health and Welfare.

# Manner of Making Application

- 3. (1) Every individual who is required by the Act to file an application with the Minister or to apply to the Minister for the assignment to him of a Social Insurance Number shall do so by delivering or mailing to a local office of the Commission an application, in the form prescribed by the Minister for that purpose, containing.
  - (a) his full name;
  - (b) his name at birth if it differs from his name at the time of application;
  - (c) his date of birth;
  - (d) his place of birth;
  - (e) his mother's surname at her birth:
  - (f) the first given name of his father; and
  - (g) any other information required in the form prescribed by the Minister.
- (2) Every individual who changes his name, by reason of marriage or otherwise, and vho is required by the Act to apply to the Minister for the issue to him of a new Card n his new name shall do so by delivering or mailing to a local office of the Commission n application, in the form prescribed by the Minister for the purpose, containing
  - (a) the information required by subsection (1) in respect of an application for the issue of a Social Insurance Number;
  - (b) his Social Insurance Number; and
  - (c) his full name before the change of name.

- (3) Every individual whose Card is lost or has been destroyed and who, if he had not already been assigned a Social Insurance Number, would be required by the Act to file an application with the Minister or to apply to the Minister for the assignment to him of a Social Insurance Number, shall apply for a new Card within 30 days after he learns of such loss or destruction, by delivering or mailing to a local office of the Commission an application, in the form prescribed by the Minister for that purpose, containing
  - (a) the information required by subsection (1) in respect of an application for the issue of a Social Insurance Number; and
  - (b) his Social Insurance Number or, if it is unknown to him, a statement that he had previously had a Social Insurance Number assigned to him.
- (4) Every individual who expects to be an individual required by the Act to file an application with the Minister or to apply to the Minister for the assignment to him of a Social Insurance Number may, if he has not earlier been assigned a Social Insurance Number, make application, on the form and in the manner specified in subsection (1), for the assignment to him of a Social Insurance Number.

# Sources of Application Forms

- **4.** Applications in the form prescribed by the Minister for the purpose of section 3 may be obtained from
  - (a) any post office;
  - (b) any local office of the Commission;
  - (c) any office of the Department of National Revenue; and
  - (d) any office of the Department of National Health and Welfare.

# Duties of Employer

- 5. Where an employer, in accordance with subsection 98(5) of the Act, requires an employee to produce the employee's Card to the employer and the employee informs the employer or the employer ascertains that
  - (a) the employee has not had a Social Insurance Number assigned to him,
  - (b) the employee has changed his name since a Card was last issued to him; or
  - (c) the employee's Card is lost or has been destroyed,

the employer shall forthwith provide the employee with the appropriate form of application so that he may make application in accordance with section 3 for the issue to him of a Social Insurance Number or a new Card, as the case may be. SOR/90-444.

- 6. (1) Where an employee fails to produce his Card to his employer within the required time, the employer shall, within 3 days after the expiration of the required time, report the circumstances of the failure to the local office of the Commission giving such particulars with respect to the employee as are necessary to identify him.
- (2) If the employee produces his Card to the employer after the report referred to in subsection (1) has been made by the employer to the local office of the Commission, the employer shall promptly so notify the local office of the Commission.

# Authority of Minister

7. The Minister is hereby authorized to cause a Social Insurance Number to be as-

signed and a Card to be issued to any individual who has not already been assigned a Social Insurance Number.

8. The Minister of National Revenue is hereby authorized to cause a Social Insurance Number to be assigned and a Card to be issued to any individual who has not earlier been assigned a Social Insurance Number.

# DELEGATION OF POWERS (CANADA PENSION PLAN, PART I) REGULATIONS

Regulations providing for the delegation of powers conferred by the Canada Pension Plan upon the Minister of National Revenue

C.R.C. 1978, c. 387, as am. SOR/78-731; SOR/79-105; SOR/80-828; SOR/81-668; SOR/82-446; SOR/83-725; SOR/84-410; SOR/86-433; SOR/87-700; SOR/92-377

## Short Title

1. These Regulations may be cited as the Delegation of Powers (Canada Pension Plan, Part I) Regulations.

## Interpretation

2. In these Regulations,

"Act" means the Canada Pension Plan;

"Minister" means the Minister of National Revenue.

## Delegation

- 3. The following persons may exercise all the powers and perform all the duties of the Minister under Part I of the Act;
  - (a) the Deputy Minister of National Revenue for Taxation; and
  - (b) an official holding a position of Assistant Deputy Minister of National Revenue for Taxation.
- 4. An officer holding the position of Director, Taxation, in a District Office of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 23(5) and (10), section 24 and subsections 25(4), (5) and (7), 30(2) and 35(1) of the Act.

SOR/87-700; SOR/92-377.

5. The Director, Appeals and Referrals Division, the Director, Policy and Programs Division, the Chief, the Determination and Appeals Section, or an officer holding the position of Chief of Appeals in a District Office of the Department of National Revenue, Taxation, may exercise the powers and perform the duties of the Minister under sections 27 and 29 of the Act.

SOR/81-668; SOR/82-446; SOR/87-700; SOR/92-377.

- 6. The Director General, Revenue Collection Programs Directorate of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 11(3) and (6), 23(10) and 25(5) of the Act.
- SOR/78-731; SOR/80-828; SOR/86-433; SOR/92-377.
- 7. The Director General, Assessment of Returns Directorate of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 25(5) and 30(2) of the Act. SOR/92-377.

- 8. An officer holding the position of Director in a Taxation Centre of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 23(5), 25(4), (5) and (7), 30(2) and 35(1) of the Act. SOR/92-377.
- 9. The Director, Source Deductions Division of the Department of National Revenue, Taxation, may exercise the powers and perform the duties of the Minister under subsections 11(3) and (6) of the Act. SOR/92-377.
- 10. The Chief, Coverage Policy and Legislation Section of the Department of National Revenue, Taxation, may perform the duties of the Minister under subsection 11(3) of the Act.
- 11. Where a power is conferred or a duty is imposed on the Minister by a provision of the *Income Tax Act* and that provision is made applicable, with such modifications as the circumstances may require, to the Act, by subsection 23(2) or (11) or section 36 thereof, as the case may be, the power or duty may, for the purposes of the Act, be exercised or performed by any office to whom the power or duty is delegated by the *Income Tax Regulations*.

  SOR/92-377.

. . . .

# DELEGATION OF POWERS (CANADA PENSION PLAN, PARTS II AND III) REGULATIONS

# Regulations providing for the delegation of powers conferred by the Canada Pension Plan upon the Minister of National Health and Welfare

C.R.C. 1978, c. 388, as am. SOR/87-2

## Short Title

1. These Regulations may be cited as the Delegation of Powers (Canada Pension Plan, Parts II and III) Regulations.

## Interpretation

2. In these Regulations,

"Act" means the Canada Pension Plan;

"Minister" means the Minister of National Health and Welfare.

# Delegation

- 3. The Director General, Programs Operations, Income Security Programs Branch of the Department of National Health and Welfare, is hereby authorized to exercise the powers and perform the duties of the Minister under the following provisions of the Act:
  - (a) section 53.2;
  - (a.1) section 53.3;
  - (a.2) section 53.4;
  - (a.3) subsection 56(6.1);
  - (b) subsections 59(1.2) and (3);
  - (c) subsection 60(1);
  - (d) paragraph 60(2)(b);
  - (d.1) subsection 61(1);
  - (e) subsection 62(8);
  - (e.1) section 62.1;
  - (f) section 63;
  - (f.1) section 64.1;
  - (f.2) subsections 65(3) and (4);
  - (f.3) section 72;
  - (g) section 78;
  - (h) [Revoked SOR/87-2.]
  - (i) [Revoked SOR/87-2.]
  - (j) section 89;
  - (k) section 90;

- (l) section 98; and
- (m) section 99.

## SOR/87-2.

- 4. The Director General, Policy, Liaison and Development, Income Security Programs Branch of the Department of National Health and Welfare, is hereby authorized to exercise the powers and perform the duties of the Minister under the following provisions of the Act:
  - (a) subsection 83(2); and
- (b) subsections 84(1) and (2). SOR/87-2.

# PENSION APPEALS BOARD RULES OF PROCEDURE (BENEFITS)

# Rules of procedure of the pension appeals board for appeals under section 85 of the Canada Pension Plan

C.R.C. 1978, c. 390, as am. SOR/90-811, SOR/92-18

### Short Title

1. These Rules may be cited as the Pension Appeals Board Rules of Procedure (Benefus).

# Interpretation

- 2. In these Rules,
- "Act" means the Canada Pension Plan;
- "appellant" means a person, or an agency referred to in section 74 of the Canada Pension Plan Regulations, who makes an application under subsection 83(1) of the Act for leave to appeal or for an extension of time within which to apply for leave to appeal;
- "Board" means the Pension Appeals Board;
- "Chairman" means the Chairman of the Board who is appointed under subsection 83(5) of the Act;
- "Commissioner" means the Commissioner of Review Tribunals who is appointed under subsection 82(5) of the Act;
- "Director" means the Director General, Programs Policy, Appeals and Legislation, Income Security Programs Branch of the Department of National Health and Welfare;
- "interested party" means a person who was a party to the proceedings before a Review Tribunal that rendered a decision appealed to the Board and includes any person added as a party under subsection 83(10) of the Act;
- "Minister" means the Minister of National Health and Welfare;
- "Registrar" means the Registrar of the Board;
- "Vice-Chairman" means the Vice-Chairman of the Board who is appointed under subsection 83(5) of the Act.

SOR/90-811: SOR/92-18.

## Application

3. These Rules apply to appeals brought pursuant to section 83 of the Act. SOR/90-811.

## Application for Leave to Appeal

4. An appeal from a decision of a Review Tribunal shall be commenced by serving on the Chairman or Vice-Chairman an application for leave to appeal, which shall be substantially in the form set out in Schedule I and shall contain

- (a) the date of the decision of the Review Tribunal, the name of the place at which the decision was rendered and the date on which the decision was communicated to the appellant;
- (b) the full name and postal address of the appellant;
- (c) the name of an agent or representative, if any, on whom service of documents may be made, and his full postal address;
- (d) the grounds upon which the appellant relies to obtain leave to appeal; and
- (e) a statement of the allegations of fact and the reasons the appellant intends to submit in support of the appeal.

SOR/92-18.

# Extension of Time

5. An application for an extension of time within which to apply for leave to appeal a decision of a Review Tribunal shall be served on the Chairman or Vice-Chairman and shall set out the information required by paragraphs 4(a) to (e) and the grounds on which the extension is sought.

SOR/92-18.

# Making of Applications

- 6. (1) An application under section 4 or 5 shall be made either by the appellant, on the appellant's own behalf, or in the name of the appellant by a representative, whose authority shall be indicated by the representative.
- (2) An application served on the Chairman or Vice-Chairman pursuant to section 4 may be deemed by the Chairman or Vice-Chairman to be an application properly made for the purpose of section 5.

  SOR/92-18.

# Disposition of Applications

7. An application under section 4 or 5 shall be disposed of *ex parte*, unless the Chairman or Vice-Chairman otherwise directs.

SOR/92-18.

## Information

- 8. (1) On receipt of an application for leave to appeal a decision of a Review Tribunal, the Registrar shall notify the Commissioner in writing that such an application has been filed.
- (2) The Commissioner, after receiving a notification under subsection (1), shall provide to the Registrar, before the end of the third working day following the day on which the notification was received, the following:
  - (a) the names and addresses of the parties to the proceedings before the Review Tribunal:
  - (b) the decision of the Review Tribunal and the reasons therefor; and
  - (c) the documentary evidence that was filed with the Review Tribunal.

SOR/92-18.

- 9. (1) The Chairman or Vice-Chairman may request the appellant or any interested party to produce documents or information required for the purpose of the granting of refusal of leave to appeal or an extension of time within which to apply for leave to appeal.
- (2) The appellant may produce any documents that the appellant considers useful ir support of the application under section 4 or 5. SOR/92-18.

# Appeals

- 10. (1) Where leave to appeal is granted, the Registrar shall forthwith notify every interested party, in writing, of the granting of leave to appeal and send to every such party, other than the appellant, a copy of the notice of appeal together with a copy of any documents submitted in support of the appeal.
- (2) Where an interested party who receives a copy of a notice of appeal pursuant to subsection (1) wishes to be heard on the hearing of the appeal, that party shall, within thirty days after the day on which the copy of the notice of appeal was received, or such longer time as the Chairman or Vice-Chairman may allow, file with the Registrar a reply.
  - (3) A reply referred to in subsection (2) shall contain
  - (a) a statement admitting or denying the allegations of fact in the notice of appeal; and
  - (b) a statement of further allegations of fact and of the statutory provisions and reasons on which the interested party intends to rely.
- (4) On receipt of the reply of any interested party, the Registrar shall forward a copy of that reply to every other party to the appeal. SOR/92-18.
  - 11. [Revoked SOR/92-18.]
- 12. (1) After the time for filing a reply under section 10(2) has expired, the matter shall be deemed to be an action before the Board and, unless the Chairman or Vice-Chairman otherwise orders, ready for hearing.
- (2) The Board may, upon application by any party to an appeal, or of its own motion, appoint the time and place for the hearing of the appeal.
- (3) The Registrar shall notify all parties to an appeal of the time and place appointed for the hearing of the appeal at least 20 days before the date so appointed.
- (4) The Board may, upon application by any party to an appeal, or of its own motion, adjourn an appeal on such terms as in its opinion the circumstances of the case require.

SOR/92-18.

13. [Revoked SOR/92-18.]

#### Consolidation and Joinder

- 14. When there are two or more appeals, whether under the Act or under any provincial law where the Board has jurisdiction in section 85 of the Act, the Board may, upon application by any interested party, or of its own motion, if it appears
  - (a) that some common question of law or fact arises in both or all the appeals, or

(b) that for some other reason it is desirable in the interests of justice, order such appeals to be consolidated on such terms as it deems fit, or may order the appeals to be heard at the same time, or consecutively, or may order any appeal to be stayed until the determination of any other appeal.

SOR/90-811; SOR/92-18.

## Discovery

- 15. (1) After the time limited for filing a reply has expired any party to an appeal may apply to the Chairman, a member of the Board or the Registrar for an order
  - (a) directing any other party to the appeal to make discovery of such of the documents that are or have been in his possession relating to any matter in question therein;
  - (b) permitting him to examine for the purpose of discovery any party to the appeal; or
  - (c) directing or permitting both the discovery and examination described in paragraph (a) and (b).
- (2) The Chairman, a member of the Board or the Registrar may, on receipt of an application made pursuant to subsection (1), make such order as in his opinion the circumstances of the case require and, without restricting the generality of the foregoing, may in the order
  - (a) specify the form of the affidavit to be used for the production of documents;
  - (b) designate the person to be examined, where the party is a corporation or unincorporated association;
  - (c) designate the person before whom the examination is to be conducted and the manner in which it is to be conducted; and
  - (d) provide for the use that may be made of the discovery at the hearing of the appeal.

#### Evidence

- 16. (1) The Board may summon before it by subpoena any person and require him to give evidence on oath and to produce such documents as it deems requisite.
- (2) Subpoenas, which shall be in accordance with the form set out in Schedule II or III, may be issued by the Registrar in bank and may be completed by a party to an appeal or his solicitor, and any number of names may be inserted in one subpoena.
- (3) Witnesses shall be examined orally upon oath at the hearing of an appeal but, prior to the hearing or at any time during the hearing, any party to the appeal may apply to the Board for an order permitting that all facts or any particular fact or facts may be proven other than by oral evidence and the Board may make such order as in its opinion the circumstances of the case require.
- 17. Any person swearing an affidavit to be used in an appeal may be requested to appear before a person appointed by the Chairman or a member of the Board for that purpose to be cross-examined thereon.
- 18. A hearing of an appeal shall be public unless the Board in special circumstances orders the case to be heard in camera.

## Withdrawals and Agreements

- 19. An application made or an appeal commenced under these Rules may at any time be withdrawn in whole or in part by the appellant on notification in writing to the Registrar, who shall forthwith inform the other parties of the withdrawal. SOR/92-18.
- 19.1 The Board may dispose of an appeal in accordance with any agreement made between the parties to the appeal, signed by them and filed with the Registrar. SOR/92-18.

#### Decisions

- 20. (1) The reasons for a decision of the Board on an appeal shall be in writing and shall be deposited with the Registrar who shall draw up and enter the decision and shall forthwith send by registered mail a copy of the decision and the reasons therefor to the parties to the appeal.
- (2) The Registrar may arrange for the publication of the decisions of the Board, or a digest thereof, in such form and manner as the Board deems proper.

## Service of Documents

- 21. (1) The service of any documents provided for in these Rules shall be effected by personal service or by letter addressed
  - (a) in the case of the Chairman, the Vice-Chairman, the Board or the Registrar, to the Registrar, Pension Appeals Board, Ottawa;
  - (b) in the case of the Minister, to the Director General, Programs Policy, Appeals and Legislation, Income Security Programs Branch of the Department of National Health and Welfare, Ottawa;
  - (c) in the case of the appellant or the respondent, other than the Minister, subject to subsection (2), to
    - (i) the address for service given in his application for leave to appeal, or
    - (ii) where no address for service is given in the application for leave to appeal, to the postal or other address given therein or in any written communication made by the appellant or respondent to the Board; and
  - (d) in the case of any other person, to the address given in the latest written communication made by that person to the Board, the Minister or the Director.
- (2) Any party to an appeal may in writing notify the Board and any other party of a change of address which address shall thereafter be that party's address for service.
- (3) The date of service shall be deemed to be the date of mailing or when personal service is effected.
- (4) Notwithstanding paragraphs (1)(a) to (c), the Registrar may in a particular case accept any other means of service that he considers appropriate. SOR/92-18.

## Non-compliance with Rules

22. (1) Non-compliance with any of these Rules or with any rule of practice for the time being in force shall not render any proceedings void unless the Board so directs, but

such proceedings may be set aside either wholly or in part as irregular and may be amended or otherwise dealt with in such manner and upon such terms as in the opinion of the Board the circumstances of the case require.

- (2) Where an application is made to set aside a proceeding for irregularity, the grounds therefor shall be stated clearly in the application.
  - 23. [Revoked SOR/92-18.]

## Quebec Appeals

24. Notwithstanding anything in these Rules, the procedure to be followed on any appeal to the Board under section 196 of the *Quebec Pension Plan* shall be the *Rules of Procedure of the Review Commission* prescribed by Order in Council of the Lieutenant Governor in Council of the Province of Quebec, No. 1465-72 dated May 31, 1972, as amended from time to time.

## SCHEDULE I

(Section 4)

(Application for Leave to Appeal and Notice of Appeal)

IN THE	MATTI	ER of a	n appe	eal to the P	ension	Appeals I	Board pursuant	to the Can	ada
Pension	Plan	from	the	decision	of a	Review	w Tribunal	rendered	at
***************************************		on	the			. day of		19	
(Name of Appellant)									
							(Name o	of Responde	ent)
							(*		,

## APPLICATION FOR LEAVE TO APPEAL AND NOTICE OF APPEAL

To the Chairman/Vice-Chairman, Pension Appeals Board, Ottawa:

The above-mentioned decision was communicated to me on.....

I am dissatisfied with the above-mentioned decision and hereby request leave to appeal and, if leave is granted, hereby appeal therefrom on the following grounds:

If leave is granted, the following is a statement of allegations of fact, the statutory provisions and the reasons which I intend to submit in support of my appeal to establish that the decision should be reversed or amended.

# CANADA PENSION REGULATIONS The name and full postal address of my agent or representative, if any, on whom service

of documents may be made are as follows:
DATED AT
on the day of 19
(Signature of Appellant or Agent or Representative)
(Address for service of documents)
SCHEDULE II
SCHEDULE II
(s. 16)
(Subpoena ad testificandum)
THE PENSION APPEALS BOARD
To:
1
3
4
Greeting:
You are hereby required under the provisions of the Pension Appeals Board Rules of Procedure (Benefits) to appear personally before the
PENSION APPEALS BOARD
at
Registrar PENSION APPEALS BOARD

## SCHEDULE III

(s. 16)

(Subpoena duces tecum)

# THE PENSION APPEALS BOARD

Го:

Greeting:
You are hereby required under the provisions of the Pension Appeals Board Rules of Procedure (Benefits) to appear personally before the
PENSION APPEALS BOARD
t
Registrar PENSION APPEALS BOARD

# PRESCRIBED PROVINCE PENSION REGULATIONS

# Regulations prescribing the province of Quebec as a province providing a comprehensive pension plan

C.R.C. 1978, c. 391

### Short Title

1. These Regulations may be cited as the Prescribed Province Pension Regulations.

## General

2. The Province of Quebec is hereby prescribed, for the purposes of the Canada Pension Plan, as a province the government of which has, before the 30th day after April 3 1965, signified the intention of such province, in lieu of the operation therein of the Canada Pension Plan, of a plan of old age pensions and supplementary benefits providing for the making of contributions thereunder, commencing with the year 1966 and providing for the payment of benefits thereunder comparable to those provided by the Canada Pension Plan.

# REVIEW COMMITTEE RULES OF PROCEDURE

# Rules of procedure of a review committee under the Canada Pension Plan

C.R.C. 1978, c. 392, as am. SOR/90-812

## Short Title

1. These Rules may be cited as the Review Committee Rules of Procedure.

## Interpretation

- 2. In these Rules,
- "Act" means the Canada Pension Plan;
- "appellant" means
  - (a) an applicant or beneficiary referred to in subsection 82(1) of the Act, or
  - (b) the person or agency referred to in section 74 of the Canada Pension Plan Regulations who makes an appeal to the Committee under subsection 82(1) of the Act;
- "Chairman" means the Chairman of a Committee:
- "Committee" means a Review Committee constituted under section 82 of the Act;
- "Director" means the Director General, Programs Operations, Income Security Programs Branch of the Department of National Health and Welfare;
- "member" means a member of a Committee;
- "Minister" means the Minister of National Health and Welfare;
- "Registrar" means the Registrar of the Pension Appeals Board;
- "Secretary" means the Secretary of a Committee.

SOR 90/-812.

## Notice of Appeal

- 3. (1) An appeal to a Committee from a decision of the Minister under section 81 of the Act shall be brought by delivering or mailing to the Director a notice of appeal in writing setting forth
  - (a) the name, address and Social Insurance Number of the contributor;
  - (b) the name and address of the appellant, his Social Insurance Number, if any, and his relationship to the contributor if he is not the contributor;
  - (c) a statement of the facts related to the appeal and the grounds for the appeal;
  - (d) the name and address of the person in Canada who has agreed to act as the member appointed by the appellant to the Committee; and
  - (e) the date on which the decision of the Minister was received by the appellant.
- (2) Two or more applicants or beneficiaries whose right to benefit may arise from the contributions of the same contributor and whose grounds of appeal are similar, may use a common notice of appeal.

## SOR/90-812.

- 4. (1) Within 15 days after receiving a notice of appeal, the Director shall appoint to a Committee
  - (a) as a member, a person who has agreed to act as the member appointed on behalf of the Minister to hear the appeal referred to in the notice of appeal; and
  - (b) a Secretary.
  - (2) Within the time specified in subsection (1), the Director shall
  - (a) forward to the Secretary copies of the following documents relating to the appellant, namely,
    - (i) the application made under section 53.2 of the Act,
    - (ii) the notification sent under section 46 of the Canada Pension Plan Regulations,
    - (iii) the application made under subsection 60(6) of the Act,
    - (iv) the decision made under subsection 60(7) of the Act,
    - (v) the appeal to the Minister under section 83 of the Act,
    - (vi) the decision made by the Minister under section 81 of the Act and the reasons therefor,
    - (vii) the notice of appeal referred to section 3, and
    - (viii) a reply to the notice of appeal; and
  - (b) give to the Secretary the name and address of the person appointed on behalf of the Minister.
  - (3) The Secretary shall forthwith upon being appointed to a Committee
  - (a) notify the appellant and the member appointed by him of the name and address of the member appointed on behalf of the Minister;
  - (b) notify the member appointed on behalf of the Minister of the name and address of the member appointed by the appellant; and
  - (c) forward to the appellant a copy of the Director's reply to the notice of appeal, if any.

#### SOR/90-812.

- 5. The Secretary shall request the members appointed by the appellant and the Director
  - (a) to appoint, within 30 days of the request, a third member who is willing to serve as a member and to be Chairman of the Committee; and
  - (b) to notify the Secretary forthwith of such appointment.

### Hearing

6. The Secretary shall, prior to a hearing, make available to all members, a copy of the documents referred to in subsection 4(2).

## Evidence

7. (1) The appellant and the Director shall be entitled to bring witnesses before a Committee and to furnish evidence by way of letters, affidavits or written representations.

- (2) Any document filed as evidence with a Committee shall at all times remain in the custody and control of the Secretary.
- (3) When a Committee has rendered its decision, the members shall return to the Secretary the documents referred to in section 6 and the Secretary shall forward to the Registrar a copy of those documents and the documents referred to in subsection (2).

# Procedure at Hearing

- 8. (1) The proceedings before a Committee shall be conducted as informally as the circumstances permit.
- (2) A Committee shall be the sole judge of the procedure to be adopted before it but shall, at all times, ensure that all person who would be directly affected by the decision of the Committee, or their representatives, have an opportunity to be heard.
- (3) The hearings of a Committee shall be held in private and each member shall ensure that all information and documents concerning the appeal that come to his attention are at all times kept confidential.

#### Decision

9. The Chairman shall provide the Secretary with the decision of the Committee and the reasons therefor and the Secretary shall forthwith send by registered mail a copy of the decision and the reasons therefor to the appellant, the Director and the Registrar.

# REVIEW TRIBUNAL RULES OF PROCEDURE

# Rules of procedure of a review tribunal under the Canada Pension Plan

# SOR/92-19

### Short Title

1. These Rules may be cited as the Review Tribunal Rules of Procedure.

## Interpretation

# 2. In these Rules,

- "Act" means the Canada Pension Plan;
- "appellant" means a person, or an agency referred to in section 74 of the Canada Pension Plan Regulations, who files a notice of appeal pursuant to section 3;
- "Chairman" means the Chairman of a Tribunal, who is designated under subsection 82(7) of the Act;
- "Commissioner" means the Commissioner of Review Tribunals, who is appointed under subsection 82(5) of the Act;
- "Director" means the Director General, Programs Policy, Appeals and Legislation, Income Security Programs Branch of the Department of National Health and Welfare;
- "member" means a member of a Tribunal;
- "Minister" means the Minister of National Health and Welfare;
- "Tribunal" means a Review Tribunal.

# Notices of Appeal

- 3. (1) An appeal to a Tribunal under subsection 82(1) of the Act from a decision of the Minister shall be commenced by delivering or mailing to the Commissioner a notice of appeal in writing setting out
  - (a) the name, address and Social Insurance Number of the contributor;
  - (b) if the appellant is not the contributor, the appellant's name, address and Social Insurance Number, if any, and the appellant's relationship to the contributor;
  - (c) the grounds for the appeal and a statement of the facts that form the basis of the appeal; and
  - (d) the date on which the appellant was notified of the decision of the Minister.
- (2) Notwithstanding subsection (1), where it appears to the Commissioner that the appellant has failed to provide information in accordance with any of the requirements of paragraphs (1)(a) to (d), the Commissioner may take such steps to obtain the information as are necessary to rectify the failure.
- 4. The Commissioner shall, on receipt of the information required by subsection 3(1), deliver or mail to the Director a copy of the notice of appeal.

- 5. The Director shall, within twenty days after receipt of the notice of appeal from the Commissioner, deliver or mail to the Commissioner copies of such of the following documents as relate to the appeal:
  - (a) the application filed by the applicant;
  - (b) such information relating to the marriage as is required by subsection 54(2) of the Canada Pension Plan Regulations;
  - (c) the notification sent under section 46 or 46.1 of the Canada Pension Plan Regulations;
  - (d) the decision made under subsection 60(7) of the Act;
  - (e) the notice of the appeal under subsection 81(1) of the Act to the Minister; and
  - (f) the decision made by the Minister under subsection 81(2) of the Act, the reasons therefor and any documents in the possession of the Director that are relevant to that decision.
- 6. (1) Where any person is added as a party to an appeal in accordance with subsection 82(10) of the Act, the Commissioner shall, by registered mail,
  - (a) notify the person that the appeal has been commenced and that the person has been added to a party; and
  - (b) send to the person a copy of the notice of appeal.
- (2) A person who receives a notification under subsection (1) may, within twenty days after the date of receiving the notification, mail or deliver to the Commissioner a reply to the notice of appeal
  - (a) admitting or denying the allegations of fact in the notice of appeal; and
  - (b) stating any further allegations of fact and the statutory provisions and reasons on which that person intends to rely.
  - 7. The Commissioner shall, on receipt of the documents referred to in section 5,
  - (a) select the members to hear the appeal in accordance with subsection 82(7) of the Act; and
  - (b) fix the place, in accordance with subsection 82(8) of the Act, and the time for the hearing of the appeal.
- 8. The Commissioner shall, at least twenty days prior to the date of the hearing of an appeal,
  - (a) notify the appellant, the Minister and any person added as a party to the appeal under subsection 82(10) of the Act of the place and time of the hearing;
  - (b) deliver or mail to the appellant, copies of the documents referred to in section 5 and of the reply referred to in subsection 6(2), if any;
  - (c) deliver or mail to the Minister a copy of the reply referred to in subsection 6(2), if any; and
  - (d) deliver or mail to any person added as described in paragraph (a) copies of the documents referred to in section 5.

#### Withdrawals

9. An appellant may, at any time, withdraw the appeal by notice filed with the Commissioner, who shall forthwith inform the other parties of the withdrawal.

## Hearings

10. The Commissioner shall, at least fourteen days prior to the hearing of an appeal to a Tribunal, send to all of its members copies of any documents received pursuant to sections 3 and 5 and subsection 6(2).

#### Evidence

- 11. (1) An appellant, the Minister and any person added as a party to an appeal under subsection 82(10) of the Act, shall be entitled to be represented at the hearing of the appeal.
- (2) The Chairman shall ensure that a copy of any documentary evidence submitted at the hearing of an appeal is provided to the appellant, the Minister, and any person added as a party to the appeal, unless previously provided therewith.

# Procedure at Hearings

- 12. (1) The proceedings before a Tribunal shall be conducted as informally as the circumstances permit.
- (2) During the hearing of an appeal, a witness other than a party shall, except when testifying, be excluded from the proceedings unless the Chairman otherwise directs.
  - (3) The hearings of a Tribunal shall be held in private.
- (4) Each member shall ensure that all of the information and documents, including the Tribunal's decision, that come to the attention of that member are kept confidential.

#### Decisions

13. On rendering the decision of a Tribunal, the members shall return to the Commissioner all documents provided under section 10 and all documentary evidence submitted at the hearing of the appeal.

# **CANADIAN HUMAN RIGHTS ACT**

# An Act to extend the laws in Canada that proscribe discrimination

R.S.C. 1985, c. H-6, as am. R.S. 1985, c. 31 (1st Supp.), ss. 62 to 68; c. 32 (2nd Supp.), s. 41; 1992, c. 22, s. 13; 1993, c. 28, s. 78 (Sched. III, items 68-70) [not in force at date of publication]; 1994, c. 26, s.34

## SHORT TITLE

1. Short title.—This Act may be cited as the Canadian Human Rights Act.

## PURPOSE OF ACT

2. Purpose.—The purpose of this Act is to extend the laws in Canada to give effect, within the purview of matters coming within the legislative authority of Parliament, to be principle that every individual should have an equal opportunity with other individuals to make for himself or herself the life that he or she is able and wishes to have, constent with his or her duties and obligations as a member of society, without being indered in or prevented from doing so by discriminatory practices based on race, ational or ethnic origin, colour, religion, age, sex, marital status, family status, disabily or conviction for an offence for which a pardon has been granted.

## PART I

## PROSCRIBED DISCRIMINATION

### General

- 3. (1) Proscribed grounds of discrimination.—For all purposes of this Act, race, ational or ethnic origin, colour, religion, age, sex, marital status, family status, disabily and conviction for which a pardon has been granted are prohibited grounds of scrimination.
- (2) Idem.—Where the ground of discrimination is pregnancy or child-birth, the scrimination shall be deemed to be on the ground of sex.
- 4. Orders in respect of discriminatory practices.—A discriminatory practice, as escribed in sections 5 to 14, may be the subject of a complaint under Part III and tyone found to be engaging or to have engaged in a discriminatory practice may be ade subject to an order as provided in sections 53 and 54.

## Discriminatory Practices

- 5. Denial of good, service, facility or accommodation.—It is a discriminatory actice in the provision of goods, services, facilities or accommodation customarily railable to the general public
  - (a) to deny, or to deny access to, any such good, service, facility or accommodation to any individual, or

- (b) to differentiate adversely in relation to any individual, on a prohibited ground of discrimination.
- 6. Denial of commercial premises or residential accommodation.—It is a discriminatory practice in the provision of commercial premises or residential accommodation
  - (a) to deny occupancy of such premises or accommodation to any individual, or
- (b) to differentiate adversely in relation to any individual, on a prohibited ground of discrimination.
  - 7. Employment.—It is a discriminatory practice, directly or indirectly,
  - (a) to refuse to employ or continue to employ any individual, or
- (b) in the course of employment, to differentiate adversely in relation to an employed on a prohibited ground of discrimination.
  - 8. Employment applications, advertisements.—It is a discriminatory practice
  - (a) to use or circulate any form of application for employment, or
  - (b) in connection with employment or prospective employment, to publish an advertisement or to make any written or oral inquiry

that expresses or implies any limitation, specification or preference based on a prohibite ground of discrimination.

- 9. (1) Employee organizations.—It is discriminatory practice for an employee organization on a prohibited ground of discrimination
  - (a) to exclude an individual from full membership in the organization;
  - (b) to expel or suspend a member of the organization; or
  - (c) to limit, segregate, classify or otherwise act in relation to an individual in a wa that would deprive the individual of employment opportunities, or limit employ ment opportunities or otherwise adversely affect the status of the individua where the individual is a member of the organization or where any of the obligations of the organization pursuant to a collective agreement relate to the individual.
- (2) Exception.—Notwithstanding subsection (1), it is not a discriminatory practic for an employee organization to exclude, expel or suspend an individual from membe ship in the organization because that individual has reached the normal age of retirement for individuals working in positions similar to the position of that individual.
- (3) **Definition of "employee organization".**—For the purposes of this section and sections 10 and 60, "employee organization" includes a trade union or other organization comployees or local thereof, the purposes of which include the negotiation, on behalf comployees, of the terms and conditions of employment with employers.
- 10. Discriminatory policy or practice.—It is a discriminatory practice for a employer, employee organization or organization of employers
  - (a) to establish or pursue a policy or practice, or
  - (b) to enter into an agreement affecting recruitment, referral, hiring, promotion training, apprenticeship, transfer or any other matter relating to employment of prospective employment,

that deprives or tends to deprive an individual or class of individuals of any employmer opportunities on a prohibited ground of discrimination.

- 11. (1) Equal wages.—It is a discriminatory practice for an employer to establish or maintain differences in wages between male and female employees employed in the same establishment who are performing work of equal value.
- (2) Assessment of value of work.—In assessing the value of work performed by employees employed in the same establishment, the criterion to be applied is the composite of the skill, effort and responsibility required in the performance of the work and the conditions under which the work is performed.
- (3) Separate establishments.—Separate establishments established or maintained by an employer solely or principally for the purpose of establishing or maintaining differences in wages between male and female employees shall be deemed for the purposes of this section to be the same establishment.
- (4) Different wages based on prescribed reasonable factors.—Notwithstanding subsection (1), it is not a discriminatory practice to pay to male and female employees different wages if the difference is based on a factor prescribed by guidelines, issued by the Canadian Human Rights Commission pursuant to subsection 27(2), to be a reasonable factor that justifies the difference.
- (5) **Idem.**—For greater certainty, sex does not constitute a reasonable factor justifying a difference in wages.
- (6) No reduction of wages.—An employer shall not reduce wages in order to eliminate a discriminatory practice described in this section.
- (7) **Definition of "wages".**—For the purposes of this section, "wages" means any form of remuneration payable for work performed by an individual and includes
  - (a) salaries, commissions, vacation pay, dismissal wages and bonuses;
  - (b) reasonable value for board, rent, housing and lodging;
  - (c) payments in kind;
  - (d) employer contributions to pension funds or plans, long-term disability plans and all forms of health insurance plans; and
  - (e) any other advantage received directly or indirectly from the individual's employer.
- 12. Publication of discriminatory notices, etc.—It is a discriminatory practice to publish or display before the public or to cause to be published or displayed before the public any notice, sign, symbol, emblem or other representation that
  - (a) expresses or implies discrimination or an intention to discriminate, or
  - (b) incites or is calculated to incite others to discriminate
- if the discrimination expressed or implied, intended to be expressed or implied or incited or calculated to be incited would otherwise, if engaged in, be a discriminatory practice described in any of sections 5 to 11 or in section 14.
- 13. (1) Hate messages.—It is a discriminatory practice for a person or a group of persons acting in concert to communicate telephonically or to cause to be so communicated, repeatedly, in whole or in part by means of the facilities of a telecommunication undertaking within the legislative authority of Parliament, any matter that is likely to expose a person or persons to hatred or contempt by reason of the fact that that person or those persons are identifiable on the basis of a prohibited ground of discrimination.

- (2) Exception.—Subsection (1) does not apply in respect of any matter that is communicated in whole or in part by means of the facilities of a broadcasting undertaking.
- (3) Interpretation.—For the purposes of this section, no owner or operator of a telecommunication undertaking communicates or causes to be communicated any matter described in subsection (1) by reason only that the facilities of a telecommunication undertaking owned or operated by that person are used by other persons for the transmission of that matter.
  - 14. (1) Harassment.—It is a discriminatory practice,
  - (a) in the provision of goods, services, facilities or accommodation customarily available to the general public,
  - (b) in the provision of commercial premises or residential accommodation, or
  - (c) in matters related to employment,
- to harass an individual on a prohibited ground of discrimination.
- (2) **Sexual harassment.**—Without limiting the generality of subsection (1), sexual harassment shall, for the purposes of that subsection, be deemed to be harassment on a prohibited ground of discrimination.
  - 15. Exceptions.—It is not a discriminatory practice if
  - (a) any refusal, exclusion, expulsion, suspension, limitation, specification or preference in relation to any employment is established by an employer to be based on a bona fide occupational requirement;
  - (b) employment of an individual is refused or terminated because that individual has not reached the minimum age, or has reached the maximum age, that applies to that employment by law or under regulations, which may be made by Governor in Council for the purposes of this paragraph;
  - (c) an individual's employment is terminated because that individual has reached the normal age of retirement for employees working in positions similar to the position of that individual;
  - (d) the terms and conditions of any pension fund or plan established by an employer provide for the compulsory vesting or locking-in of pension contributions at a fixed or determinable age in accordance with sections 17 and 18 of the Pension Benefits Standards Act, 1985;
  - (e) an individual is discriminated against on a prohibited ground of discrimination in a manner that is prescribed by guidelines, issued by the Canadian Human Rights Commission pursuant to subsection 27(2), to be reasonable;
  - (f) an employer grants a female employee special leave or benefits in connection with pregnancy or child-birth or grants employees special leave or benefits to assist them in the care of their children; or
  - (g) in the circumstances described in section 5 or 6, an individual is denied any goods, services, facilities or accommodation or access thereto or occupancy of any commercial premises or residential accommodation or is a victim of any adverse differentiation and there is bona fide justification for that denial or differentiation.
- 16. (1) Special programs.—It is not a discriminatory practice for a person to adopt or carry out a special program, plan or arrangement designed to prevent disadvantages

that are likely to be suffered by, or to eliminate or reduce disadvantages that are suffered by, any group of individuals when those disadvantages would be or are based on or related to the race, national or ethnic origin, colour, religion, age, sex, marital status, family status or disability of members of that group, by improving opportunities respecting goods, services, facilities, accommodation or employment in relation to that group.

- (2) Advice and assistance.—The Canadian Human Rights Commission may
- (a) make general recommendations concerning desirable objectives for special programs, plans or arrangements referred to in subsection (1); and
- (b) on application, give such advice and assistance with respect to the adoption or carrying out of a special program, plan or arrangement referred to in subsection(1) as will serve to aid in the achievement of the objectives the program, plan or arrangement was designed to achieve.
- 17. (1) Plans to meet the needs of disabled persons.—A person who proposes to implement a plan for adapting any services, facilities, premises, equipment or operations to meet the needs of persons arising from a disability may apply to the Canadian Human Rights Commission for approval of the plan.
- (2) Approval of plan.—The Commission may, by written notice to a person making an application pursuant to subsection (1), approve the plan if the Commission is satisfied that the plan is appropriate for meeting the needs of persons arising from a disability.
- (3) Effect of approval of accommodation plan.—Where any services, facilities, premises, equipment or operations are adapted in accordance with a plan approved under subsection (2), matters for which the plan provides do not constitute any basis for a complaint under Part III regarding discrimination based on any disability in respect of which the plan was approved.
- (4) Notice when application not granted.—When the Commission decides not to grant an application made pursuant to subsection (1), it shall send a written notice of its decision to the applicant setting out the reasons for its decision.
- 18. (1) Rescinding approval of plan.—If the Canadian Human Rights Commission is satisfied that, by reason of any change in circumstances, a plan approved under subsection 17(2) has ceased to be appropriate for meeting the needs of persons arising from a disability, the Commission may, by written notice to the person who proposes to carry out or maintains the adaptation contemplated by the plan or any part thereof, rescind its approval of the plan to the extent required by the change in circumstances.
- (2) Effect where approval rescinded.—To the extent to which approval of a plan is rescinded under subsection (1), subsection 17(3) does not apply to the plan if the discriminatory practice to which the complaint relates is subsequent to the rescission of the approval.
- (3) Statement of reasons for rescinding approval.—Where the Commission rescinds approval of a plan pursuant to subsection (1), it shall include in the notice referred to therein a statement of its reasons therefor.
- 19. (1) Opportunity to make representations.—Before making its decision on an application or rescinding approval of a plan pursuant to section 17 or 18, the Canadian Human Rights Commission shall afford each person directly concerned with the matter an opportunity to make representations with respect thereto.

- (2) Restriction on deeming plan inappropriate.—For the purposes of sections 17 and 18, a plan shall not, by reason only that it does not conform to any standards prescribed pursuant to section 24, be deemed to be inappropriate for meeting the needs of persons arising from disability.
- 20. Certain provisions not discriminatory.—A provision of a pension or insurance fund or plan that preserves rights acquired prior to March 1, 1978 or that preserves pension or other benefits accrued prior to that time does not constitute the basis for a complaint under Part III that an employer is engaging or has engaged in a discriminatory practice.
- 21. Funds and plans.—The establishment of separate pension funds or plans for different groups of employees does not constitute the basis for a complaint under Part III that an employer is engaging or has engaged in a discriminatory practice if the employees are not grouped in those funds or plans according to a prohibited ground of discrimination.
- 22. Regulations.—The Governor in Council may, by regulation, prescribe the provisions of any pension or insurance fund or plan, in addition to those provisions described in sections 20 and 21, that do not constitute the basis for a complaint under Part III that an employer is engaging or has engaged in a discriminatory practice.
- 23. Regulations.—The Governor in Council may make regulations respecting the terms and conditions to be included in or applicable to any contract, licence or grant made or granted by Her Majesty in right of Canada providing for
  - (a) the prohibition of discriminatory practices described in sections 5 to 14; and
  - (b) the resolution, by the procedure set out in Part III, of complaints of discriminatory practices contrary to such items and conditions.
- 24. (1) Accessibility standards.—The Governor in Council may, for the benefit of persons having any disability, make regulations prescribing standards of accessibility to services, facilities or premises.
- (2) Effect of meeting accessibility standards.—Where standards prescribed pursuant to subsection (1) are met in providing access to any services, facilities or premises, a matter of access thereto does not constitute any basis for a complaint under Part III regarding discrimination based on any disability in respect of which the standards are prescribed.
- (3) Publication of proposed regulations.—Subject to subsection (4), a copy of each regulation that the Governor in Council proposes to make pursuant to this section shall be published in the Canada Gazette and a reasonable opportunity shall be afforded to interested persons to make representations with respect thereto.
- (4) Exception.—Subsection (3) does not apply in respect of a proposed regulation that has been published pursuant to that subsection, whether or not it has been amended as a result of representations made pursuant to that subsection.
- (5) Discriminatory practice not constituted by variance from standards.—Nothing shall, by virtue only of its being at variance with any standards prescribed pursuant to subsection (1), be deemed to constitute a discriminatory practice.
  - 25. Definitions.-In this Act,

"conviction for which a pardon has been granted" means a conviction of an individual

for an offence in respect of which a pardon has been granted by any authority under law and, if granted or issued under the *Criminal Records Act*, has not been revoked or ceased to have effect:

"disability" means any previous or existing mental or physical disability and includes disfigurement and previous or existing dependence on alcohol or a drug.

## PART II

## CANADIAN HUMAN RIGHTS COMMISSION

- 26. (1) Commission established.—A commission is hereby established to be known as the Canadian Human Rights Commission, in this Part and Part III referred to as the "Commission", consisting of a Chief Commissioner, a Deputy Chief Commissioner and not less than three or more than six other members, to be appointed by the Governor in Council.
- (2) **Members.**—The Chief Commissioner and Deputy Chief Commissioner are full-time members of the Commission and the other members may be appointed as full-time or part-time members of the Commission.
- (3) Term of appointment.—Each full-time member of the Commission may be appointed for a term not exceeding seven years and each part-time member may be appointed for a term not exceeding three years.
- (4) **Tenure.**—Each member of the Commission holds office during good behaviour but may be removed by the Governor in Council on address of the Senate and House of Commons.
- (5) **Re-appointment.**—A member of the Commission is eligible to be re-appointed in the same or another capacity.

## Powers, Duties and Functions

- 27. (1) Powers, duties and functions.—In addition to its duties under Part III with respect to complaints regarding discriminatory practices, the Commission is generally responsible for the administration of this Part and Parts I and III and
  - (a) shall develop and conduct information programs to foster public understanding of this Act and of the role and activities of the Commission thereunder and to foster public recognition of the principle described in section 2;
  - (b) shall undertake or sponsor research programs relating to its duties and functions under this Act and respecting the principle described in section 2;
  - (c) shall maintain close liaison with similar bodies or authorities in the provinces in order to foster common policies and practices and to avoid conflicts respecting the handling of complaints in cases of overlapping jurisdiction;
  - (d) shall perform duties and functions to be performed by it pursuant to any agreement entered into under subsection 28(2);
  - (e) may consider such recommendations, suggestions and requests concerning human rights and freedoms as it receives from any source and, where deemed by the Commission to be appropriate, include in a report referred to in section 61 reference to and comment on any such recommendation, suggestion or request;

- (f) shall carry out or cause to be carried out such studies concerning human rights and freedoms as may be referred to it by the Minister of Justice and include in a report referred to in section 61 a report setting out the results of each such study together with such recommendations in relation thereto as it considers appropriate;
- (g) may review any regulations, rules, orders, by-laws and other instruments made pursuant to an Act of Parliament and, where deemed by the Commission to be appropriate, include in a report referred to in section 61 reference to and comment on any provision thereof that in its opinion is inconsistent with the principle described in section 2; and
- (h) shall, so far as is practical and consistent with the application of Part III, endeavour by persuasion, publicity or any other means that it considers appropriate to discourage and reduce discriminatory practices referred to in sections 5 to 14.
- (2) Guidelines.—The Commission may, on application or on its own initiative, by order, issue a guideline setting out the extent to which and the manner in which, in the opinion of the Commission, any provision of this Act applies in a particular case or in a class of cases described in the guideline.
- (3) Guideline binding.—A guideline issued under subsection (2) is, until it is subsequently revoked or modified, binding on the Commission, any Human Rights Tribunal appointed pursuant to subsection 49(1) and any Review Tribunal constituted pursuant to subsection 56(1) with respect to the resolution of any complaint under Part III regarding a case falling within the description contained in the guideline.
- (4) **Publication or communication.**—Each guideline issued under subsection (2) that relates to the manner in which a provision of this Act applies in a class of cases shall be published in Part II of the *Canada Gazette*, and each such guideline that applies in a particular case shall be communicated to the persons directly affected thereby in such manner as the Commission deems appropriate.
- 28. (1) Assignment of duties.—On the recommendation of the Commission, the Governor in Council may, by order, assign to persons or classes of persons specified in the order who are engaged in the performance of the duties and functions of the Department of Labour of the Government of Canada such of the duties and functions of the Commission in relation to discriminatory practices in employment outside the public service of Canada as are specified in the order.
- (2) Interdelegation.—Subject to the approval of the Governor in Council, the Commission may enter into agreements with similar bodies or authorities in the provinces providing for the performance by the Commission on behalf of those bodies or authorities of duties or functions specified in the agreements or for the performance by those bodies or authorities on behalf of the Commission of duties or functions so specified.
- 29. Regulations.—The Governor in Council, on the recommendation of the Commission, may make regulations authorizing the Commission to exercise such powers and perform such duties and functions, in addition to those prescribed by this Act, as are necessary to carry out the provisions of this Part and Parts I and III.

#### Remuneration

30. (1) Salaries and remuneration.—Each full-time member of the Commission shall

be paid a salary to be fixed by the Governor in Council and each part-time member of the Commission may be paid such remuneration, as is prescribed by by-law of the Commission, for attendance at meetings of the Commission, or of any division or committee of the Commission, that the member is requested by the Chief Commissioner to attend.

- (2) Additional remuneration.—A part-time member of the Commission may, for any period during which that member, with the approval of the Chief Commissioner, performs any duties and functions additional to the normal duties and functions additional of that member on behalf of the Commission, be paid such additional remuneration as is prescribed by by-law of the Commission.
- (3) **Travel expenses.**—Each member of the Commission is entitled to be paid such travel and living expenses incurred by the member in the performance of duties and functions under this Act as are prescribed by by-law of the Commission.

# Officers and Staff

- 31. (1) Chief Commissioner.—The Chief Commissioner is the chief executive officer of the Commission and has supervision over and direction of the Commission and its staff and shall preside at meetings of the Commission.
- (2) Absence or incapacity.—In the event of the absence or incapacity of the Chief Commissioner, or if that office is vacant, the Deputy Chief Commissioner has all the powers and may perform all the duties and functions of the Chief Commissioner.
- (3) Idem.—In the event of the absence or incapacity of the Chief Commissioner and the Deputy Chief Commissioner, or if those offices are vacant, the full-time member with the most seniority has all the powers and may perform all the duties and functions of the Chief Commissioner.
- 32. (1) Staff.—Such officers and employees as are necessary for the proper conduct of the work of the Commission shall be appointed in accordance with the *Public Service Employment Act*.
- (2) Contractual assistance.—The Commission may, for specific projects, enter into contracts for the services of persons having technical or specialized knowledge of any matter relating to the work of the Commission to advise and assist the Commission in the exercise of its powers or the performance of its duties and functions under this Act, and those persons may be paid such remuneration and expenses as may be prescribed by by-law of the Commission.
- 33. (1) Compliance with security requirements.—Every member of the Commission and every person employed by the Commission who is required to receive or obtain information relating to any investigation under this Act shall, with respect to access to and the use of such information, comply with any security requirements applicable to, and take any oath of secrecy required to be taken by, individuals who normally have access to and use of such information.
- (2) **Disclosure.**—Every member of the Commission and every person employed by the Commission shall take every reasonable precaution to avoid disclosing any matter of the disclosure of which
  - (a) might be injurious to international relations, national defence or security or federal-provincial relations;
  - (b) would disclose a confidence of the Queen's Privy Council for Canada;

- (c) would be likely to disclose information obtained or prepared by any investigative body of the Government of Canada
  - (i) in relation to national security,
  - (ii) in the course of investigations pertaining to the detection or suppression of crime generally, or
  - (iii) in the course of investigations pertaining to particular offences against any Act of Parliament;
- (d) might, in respect of any individual under sentence for an offence against any Act of Parliament,
  - (i) lead to a serious disruption of that individual's institutional, parole or mandatory supervision program,
  - (ii) reveal information originally obtained on a promise of confidentiality, express or implied, or
  - (iii) result in physical or other harm to that individual or any other person;
- (e) might impede the functioning of a court of law, or a quasi-judicial board, commission or other tribunal or any inquiry established under the *Inquiries Act*; or
- (f) might disclose legal opinions or advice provided to a government department or body or privileged communications between lawyer and client in a matter of government business.
- 34. (1) Head office.—The head office of the Commission shall be in the National Capital Region described in the schedule to the National Capital Act.
- (2) Other offices.—The Commission may establish such regional or branch offices, not exceeding twelve, as it considers necessary to carry out its powers, duties and functions under this Act.
- (3) Meetings.—The Commission may meet for the conduct of its affairs at such times and in such places as the Chief Commissioner considers necessary or desirable.
- 35. Majority is a decision of the Commission.—A decision of the majority of the members present at a meeting of the Commission, if the members present constitute a quorum, is a decision of the Commission.
- 36. (1) Establishment of divisions.—For the purposes of the affairs of the Commission, the Chief Commissioner may establish divisions of the Commission and all or any of the powers, duties and functions of the Commission, except the making of by-laws, may, as directed by the Commission, be exercised or performed by all or any of those divisions.
- (2) Designation of presiding officer.—Where a division of the Commission has been established pursuant to subsection (1), the Chief Commissioner may designate one of the members of the division to act as the presiding officer of the division.
- 37. (1) By-laws.—The Commission may make by-laws for the conduct of its affairs and, without limiting the generality of the foregoing, may make by-laws
  - (a) respecting the calling of meetings of the Commission or any division thereof and the fixing of quorums for the purposes of those meetings;
  - (b) respecting the conduct of business at meetings of the Commission or any division thereof;

- (c) respecting the establishment of committees of the Commission, the delegation of powers, duties and functions to those committees and the fixing of quorums for meetings thereof;
- (d) respecting the procedure to be followed in dealing with complaints under Part III that have arisen in the Yukon Territory or the Northwest Territories;
- (d) respecting the procedure to be followed in dealing with complaints under Part III that have arisen in the Yukon Territory, the Northwest Territories or Nunavut;
- (e) prescribing the rates of remuneration to be paid to part-time members, members of a Human Rights Tribunal and any person engaged pursuant to subsection 32(2); and
- (f) prescribing reasonable rates of travel and living expenses to be paid to members of the Commission, members of a Human Rights Tribunal and any person engaged pursuant to subsection 32(2).
- (2) Treasury Board approval.—No by-laws made under paragraph (1)(e) or (f) has affect unless it is approved by the Treasury Board.
- 993, c. 28, s. 78 (Sched. III, item 68) [not in force at date of publication].
- 38. Superannuation, etc.—The full-time members of the Commission are deemed to be persons employed in the Public Service for the purposes of the Public Service Superanuation Act and to be employed in the public service of Canada for the purposes of the Sovernment Employees Compensation Act and any regulations made under section 9 of the Aeronautics Act.

## PART III

### DISCRIMINATORY PRACTICES AND GENERAL PROVISIONS

- **39.** Definition of "discriminatory practice".—For the purposes of this Part, a discriminatory practice" means any practice that is a discriminatory practice within the neaning of sections 5 to 14.
- **40.** (1) **Complaints.**—Subject to subsections (5) and (7), any individual or group of idividuals having reasonable grounds for believing that a person is engaging or has ngaged in a discriminatory practice may file with the Commission a complaint in a form cceptable to the Commission.
- (2) Consent of victim.—If a complaint is made by someone other than the individal who is alleged to be the victim of the discriminatory practice to which the complaint elates, the Commission may refuse to deal with the complaint unless the alleged victim onsents thereto.
- (3) Investigation commenced by Commission.—Where the Commission has reasonble grounds for believing that a person is engaging or has engaged in a discriminatory ractice, the Commission may initiate a complaint.
- (4) Complaints may be dealt with together.—Where complaints are filed jointly or eparately by more than one individual or group alleging that a particular person is ngaging or has engaged in a discriminatory practice or a series of similar discriminatory practices and the Commission is satisfied that the complaints involve substantially same issues of fact and law, it may deal with those complaints together under this

Part and may request the President of the Human Rights Tribunal Panel to appoint a single Human Rights Tribunal pursuant to section 49 to inquire into those complaints.

- (5) No complaints to be considered in certain cases.—No complaint in relation to a discriminatory practice may be dealt with by the Commission under this Part unless the act or omission that constitutes the practice
  - (a) occurred in Canada and the victim of the practice was at the time of the act or omission either lawfully present in Canada or, if temporarily absent from Canada, entitled to return to Canada;
  - (b) occurred in Canada and was a discriminatory practice within the meaning of section 8, 10, 12 or 13 in respect of which no particular individual is identifiable as the victim; or
  - (c) occurred outside Canada and the victim of the practice was at the time of the act or omission a Canadian citizen or an individual lawfully admitted to Canada for permanent residence.
- (6) **Determination of status.**—Where a question arises under subsection (5) as to the status of an individual in relation to a complaint, the Commission shall refer the question of status to the appropriate Minister and shall not proceed with the complaint unless the question of status is resolved thereby in favour of the complainant.
- (7) No complaints to be dealt with in certain cases.—No complaint may be dealt with by the Commission pursuant to subsection (1) that relates to the terms and conditions of a superannuation or pension fund or plan, if the relief would deprive any contributor to, participant in or member of, the fund or plan of any rights acquired under the fund or plan before March 1, 1978 or of any pension or other benefits accrued under the fund or plan to that date, including
  - (a) any rights and benefits based on a particular age of retirement; and
  - (b) any accrued survivor's benefits.
- R.S. 1985, c. 31 (1st Supp.), s. 62.
- 41. Commission to deal with complaint.—Subject to section 40, the Commission shall deal with any complaint filed with it unless in respect of that complaint it appears to the Commission that
  - (a) the alleged victim of the discriminatory practice to which the complaint relates ought to exhaust grievance or review procedures otherwise reasonably available;
  - (b) the complaint is one that could more appropriately be dealt with, initially or completely, according to a procedure provided for under an Act of Parliament other than this Act:
  - (c) the complaint is beyond the jurisdiction of the Commission;
  - (d) the complaint is trivial, frivolous, vexatious or made in bad faith; or
  - (e) the complaint is based on acts or omissions the last of which occurred more than one year, or such longer period of time as the Commission considers appropriate in the circumstances, before receipt of the complaint.
- 42. (1) Notice.—Subject to subsection (2), when the Commission decides not to deal with a complaint, it shall send a written notice of its decision to the complainant setting out the reason for its decision.
  - (2) Attributing fault for delay.—Before deciding that a complaint will not be dealt

with because a procedure referred to in paragraph 41(a) has not been exhausted, the Commission shall satisfy itself that the failure to exhaust the procedure was attributable to the complainant and not to another.

# Investigation

- 43. (1) Designation of investigator.—The Commission may designate a person, in this Part referred to as an "investigator", to investigate a complaint.
- (2) Manner of investigation.—An investigator shall investigate a complaint in a manner authorized by regulations made pursuant to subsection (4).
- (2.1) Power to enter.—Subject to such limitations as the Governor in Council may prescribe in the interests of national defence or security, an investigator with a warrant issued under subsection (2.2) may, at any reasonable time, enter and search any premises in order to carry out such inquiries as are reasonably necessary for the investigation of a complaint.
- (2.2) Authority to issue warrant.—Where on ex parte application a judge of the Federal Court is satisfied by information on oath that there are reasonable grounds to believe that there is in any premises any evidence relevant to the investigation of a complaint, the judge may issue a warrant under the judge's hand authorizing the investigator named therein to enter and search those premises for any such evidence subject to such conditions as may be specified in the warrant.
- (2.3) Use of force.—In executing a warrant issued under subsection (2.2), the investigator named therein shall not use force unless the investigator is accompanied by a peace officer and the use of force has been specifically authorized in the warrant.
- (2.4) **Production of books.**—An investigator may require any individual found in any premises entered pursuant to this section to produce for inspection or for the purpose of obtaining copies thereof or extracts therefrom any books or other documents containing any matter relevant to the investigation being conducted by the investigator.
- (3) **Obstruction.**—No person shall obstruct an investigator in the investigation of a complaint.
  - (4) Regulations.—The Governor in Council may make regulations
  - (a) prescribing procedures to be followed by investigators;
  - (b) authorizing the manner in which complaints are to be investigated pursuant to this Part; and
  - (c) prescribing limitations for the purpose of subsection (2.1).
- ₹.S. 1985, c. 31 (1st Supp.), s. 63.
- 44. (1) Report.—An investigator shall, as soon as possible after the conclusion of an nvestigation, submit to the Commission a report of the findings of the investigation.
- (2) Action on receipt of report.—If, on receipt of a report referred to in subsection 1), the Commission is satisfied
  - (a) that the complainant ought to exhaust grievance or review procedures otherwise reasonably available, or
  - (b) that the complaint could more appropriately be dealt with, initially or completely, by means of a procedure provided for under an Act of Parliament other than this Act,

it shall refer the complainant to the appropriate authority.

- (3) Idem.—On receipt of a report referred to in subsection (1), the Commission
- (a) may request the President of the Human Rights Tribunal Panel to appoint a Human Rights Tribunal in accordance with section 49 to inquire into the complaint to which the report relates if the Commission is satisfied
  - (i) that, having regard to all the circumstances of the complaint, an inquiry into the complaint is warranted, and
  - (ii) that the complaint to which the report relates should not be referred pursuant to subsection (2) or dismissed on any ground mentioned in paragraphs 41(c) to (e); or
- (b) shall dismiss the complaint to which the report relates if it is satisfied
  - (i) that, having regard to all the circumstances of the complaint, an inquiry into the complaint is not warranted, or
  - (ii) that the complaint should be dismissed on any ground mentioned in paragraphs 41(c) to (e).
- (4) Notice.—After receipt of a report referred to in subsection (1), the Commission
- (a) shall notify in writing the complainant and the person against whom the complaint was made of its action under subsection (2) or (3); and
- (b) may, in such manner as it sees fit, notify any other person whom it considers necessary to notify of its action under subsection (2) or (3).

R.S. 1985, c. 31 (1st Supp.), s. 64.

- 45. (1) Definition of "Review Committee".—In this section and section 46, "Review Committee" has the meaning assigned to that expression by the Canadian Security Intelligence Service Act.
- (2) Complaint involving security considerations.—When, at any stage after the filing of a complaint and before the commencement of a hearing before a Human Rights Tribunal in respect thereof, the Commission receives written notice from a minister of the Crown that the practice to which the complaint relates was based on considerations relating to the security of Canada, the Commission may
  - (a) dismiss the complaint; or
  - (b) refer the matter to the Review Committee.
  - (3) Notice.—After receipt of a notice mentioned in subsection (2), the Commission
  - (a) shall notify in writing the complainant and the person against whom the complaint was made of its action under paragraph (2)(a) or (b); and
  - (b) may, in such manner as it sees fit, notify any other person whom it considers necessary to notify of its action under paragraph 2(a) or (b).
- (4) Stay of procedures.—Where the Commission has referred the matter to the Review Committee pursuant to paragraph (2)(b), it shall not deal with the complaint until the Review Committee has, pursuant to subsection 46(1), provided it with a report in relation to the matter.
- (5) Application of the Canadian Security Intelligence Service Act.—Where a matter is referred to the Review Committee pursuant to paragraph (2)(b), subsections 39(2) and (3) and sections 43, 44 and 47 to 51 of the Canadian Security Intelligence Service Act

apply, with such modifications as the circumstances require, to the matter as if the referral were a complaint made pursuant to section 42 of that Act except that a reference in any of those provisions to "deputy head" shall be read as a reference to the minister referred to in subsection (2).

- (6) Statement to be sent to person affected.—The Review Committee shall, as soon as practicable after a matter in relation to a complaint is referred to it pursuant to paragraph (2)(b), send to the complainant a statement summarizing such information available to it as will enable the complainant to be as fully informed as possible of the circumstances giving rise to the referral.
- 46. (1) Report.—On completion of its investigation under section 45, the Review Committee shall, not later than forty-five days after the matter is referred to it pursuant to paragraph 45(2)(b), provide the Commission, the minister referred to in subsection 45(2) and the complainant with a report containing the findings of the Committee.
- (2) Action on receipt of report.—After considering a report provided pursuant to subsection (1), the Commission
  - (a) may dismiss the complaint or, where it does not do so, shall proceed to deal with the complaint pursuant to this Part; and
  - (b) shall notify, in writing, the complainant and the person against whom the complaint was made of its action under paragraph (a) and may, in such manner as it sees fit, notify any other person whom it considers necessary to notify of that action.

#### Conciliator

- 47. (1) Appointment of conciliator.—Subject to subsection (2), the Commission may, on the filing of a complaint, or if the complaint has not been
  - (a) settled in the course of investigation by an investigator,
  - (b) referred or dismissed under subsection 44(2) or (3) or paragraph 45(2)(a) or 46(2)(a), or
- (c) settled after receipt by the parties of the notice referred to in subsection 44(4), appoint a person, in this Part referred to as a "conciliator", for the purpose of attempting to bring about a settlement of the complaint.
- (2) Eligibility.—A person is not eligible to act as a conciliator in respect of a complaint if that person has already acted as an investigator in respect of that complaint.
- (3) Confidentiality.—Any information received by a conciliator in the course of attempting to reach a settlement of a complaint is confidential and may not be disclosed except with the consent of the person who gave the information.

#### Settlement

- 48. (1) Referral of a settlement to Commission.—When, at any stage after the filing of a complaint and before the commencement of a hearing before a Human Rights Tribunal in respect thereof, a settlement is agreed on by the parties, the terms of the settlement shall be referred to the Commission for approval or rejection.
- (2) Certificate.—If the Commission approves or rejects the terms of a settlement referred to in subsection (1), it shall so certify and notify the parties.

### Human Rights Tribunal Panel

- 48.1 Human Rights Tribunal Panel.—There is hereby established a panel to be known as the Human Rights Tribunal Panel consisting of a President and such other members as may be appointed by the Governor in Council.
- 48.2 Term of office.—The President of the Human Rights Tribunal Panel shall be appointed to hold office during good behaviour for a term of three years and each of the other members of the Panel shall be appointed to be a member of the Panel during good behaviour for a term not exceeding five years, but may be removed by the Governor in Council for cause.
- 48.3 Absence or incapacity.—In the event of the absence or incapacity of the President of the Human Rights Tribunal Panel, or if there is no President, the Governor in Council may authorize a member of the Panel to act as President and a member so authorized, while so acting, has all the powers and may perform all the duties of the President.
- 48.4 Re-appointment.—A President of the Human Rights Tribunal Panel as well as any member of the Panel whose term has expired is eligible for re-appointment in the same or any other capacity.
- 48.5 Remuneration of President.—The President of the Human Rights Tribunal Panel shall be paid remuneration and expenses for the performance of duties as President at the same rate as is prescribed by by-law of the Commission for a member of a Tribunal acting in the capacity of a Chairman thereof.

  R.S. 1985, c. 31 (1st Supp.), s. 65.

### Human Rights Tribunal

- 49. (1) Human Rights Tribunal.—The Commission may, at any stage after the filing of a complaint, request the President of the Human Rights Tribunal Panel to appoint a Human Rights Tribunal, in this Part referred to as a "Tribunal", to inquire into the complaint if the Commission is satisfied that, having regard to all the circumstances of the complaint, an inquiry into the complaint is warranted.
- (1.1) President to appoint Tribunal.—On receipt of a request under subsection (1), the President of the Human Rights Tribunal Panel shall appoint a Tribunal to inquire into the complaint to which the request relates.
  - (2) Membership.—A Tribunal may not be composed of more than three members.
- (3) Eligibility.—No member, officer or employee of the Commission, and no individual who has acted as investigator or conciliator in respect of the complaint in relation to which a Tribunal is appointed, is eligible to be appointed to the Tribunal.
- (4) Remuneration.—A member of a Tribunal is entitled to be paid such remuneration and expenses for the performance of duties as a member of the Tribunal as may be prescribed by by-law of the Commission.
- (5) Selection from Panel.—Subject to subsection (5.1), in selecting any individual or individuals to be appointed as a Tribunal, the President of the Human Rights Tribunal Panel shall select from among the members of the Human Rights Tribunal Panel.
- (5.1) President may appoint himself.—The President of the Human Rights Tribunal Panel may sit as a Tribunal or as a member of a Tribunal.

- (6) Chairman.—Subject to subsection (7), where a Tribunal consists of more than one member, the President of the Human Rights Tribunal Panel shall designate one of the members to be the Chairman of the Tribunal.
- (7) Idem.—Where the President of the Human Rights Tribunal Panel is a member of a Tribunal consisting of more than one member, the President shall be Chairman of the Tribunal.
- R.S. 1985, c. 31 (1st Supp.), s. 66.
- 50. (1) Duties.—The Tribunal shall, after due notice to the Commission, the complainant, the person against whom the complaint was made and, at the discretion of the Tribunal, any other interested party, inquire into the complaint in respect of which it was appointed and shall give all parties to whom notice has been given a full and ample opportunity, in person or through counsel, to appear before the Tribunal, present evidence and make representations to it.
  - (2) Powers.—In relation to a hearing under this Part, a Tribunal may
  - (a) in the same manner and to the same extent as a superior court of record, summon and enforce the attendance of witnesses and compel them to give oral or written evidence on oath and to produce such documents and things as the Tribunal deems requisite to the full hearing and consideration of the complaint;
  - (b) administer oaths; and
  - (c) receive and accept such evidence and other information, whether on oath or by affidavit or otherwise, as the Tribunal sees fit, whether or not that evidence or information is or would be admissible in a court of law.
- (3) Limitation in relation to evidence.—Notwithstanding paragraph (2)(c), a tribunal may not admit or accept as evidence anything that would be inadmissible in a court by reason of any privilege under the law of evidence.
- (4) Conciliator not competent or compellable.—Notwithstanding paragraph (2)(a), a conciliator appointed to settle a complaint is not a competent or compellable witness at a hearing of a Tribunal appointed to inquire into the complaint.
- (5) Witness fees.—Any person summoned to attend a hearing pursuant to this section is entitled in the discretion of the Tribunal to receive the like fees and allowances for so doing as if summoned to attend before the Federal Court.

  1976-77, c. 33, s. 40.
- 51. Duty of Commission on appearing.—The Commission, in appearing before a Tribunal, presenting evidence and making representations to it, shall adopt such position as, in its opinion, is in the public interest having regard to the nature of the complaint being inquired into.
- **52.** Hearing in public.—A hearing of a Tribunal shall be public, but a Tribunal may exclude members of the public during the whole or any part of a hearing if it considers that exclusion to be in the public interest.
- 53. (1) Complaint dismissed.—If, at the conclusion of its inquiry, a Tribunal finds that the complaint to which the inquiry relates is not substantiated, it shall dismiss the complaint.
- (2) Order.—If, at the conclusion of its inquiry, a Tribunal finds that the complaint to which the inquiry relates is substantiated, it may, subject to subsection (4) and section 54, make an order against the person found to be engaging or to have engaged in

the discriminatory practice and include in that order any of the following terms that it considers appropriate:

- (a) that the person cease the discriminatory practice and, in order to prevent the same or a similar practice from occurring in the future, take measures, including
  - (i) adoption of a special program, plan or arrangement referred to in subsection 16(1), or
  - (ii) the making of an application for approval and the implementing of a plan pursuant to section 17,

in consultation with the Commission on the general purposes of those measures;

- (b) that the person make available to the victim of the discriminatory practice, on the first reasonable occasion, such rights, opportunities or privileges as, in the opinion of the Tribunal, are being or were denied the victim as a result of the practice;
- (c) that the person compensate the victim, as the Tribunal may consider proper, for any or all of the wages that the victim was deprived of and for any expenses incurred by the victim as a result of the discriminatory practice; and
- (d) that the person compensate the victim, as the Tribunal may consider proper, for any or all additional cost of obtaining alternative goods, services, facilities or accommodation and for any expenses incurred by the victim as a result of the discriminatory practice.
- (3) Special compensation.—In addition to any order that the Tribunal may make pursuant to subsection (2), if the Tribunal finds that
  - (a) a person is engaging or has engaged in a discriminatory practice wilfully or recklessly, or
  - (b) the victim of the discriminatory practice has suffered in respect of feelings or self respect as a result of the practice,

the Tribunal may order the person to pay such compensation to the victim, not exceeding five thousand dollars, as the Tribunal may determine.

- (4) Order or recommendation to be made to avoid undue hardship.—If, at the conclusion of its inquiry into a complaint regarding discrimination based on a disability, the Tribunal finds that the complaint is substantiated but that the premises or facilities of the person found to be engaging or to have engaged in the discriminatory practice require adaptation to meet the needs of a person arising from such a disability, the Tribunal shall
  - (a) make such order pursuant to this section for that adaptation as it considers appropriate and as it is satisfied will not occasion costs or business inconvenience constituting undue hardship, or
  - (b) if the Tribunal considers that no such order can be made, make such recommendations as it considers appropriate,

and, in the event of such finding, the Tribunal shall not make an order unless required by this subsection.

54. (1) Limitation of order.—Where a Tribunal finds that a complaint related to a discriminatory practice described in section 13 is substantiated, it may make only an order referred to in paragraph 53(2)(a).

- (2) Idem.—No order under subsection 53(2) may contain a term
- (a) requiring the removal of an individual from a position if that individual accepted employment in that position in good faith; or
- (b) requiring the expulsion of an occupant from any premises or accommodation, if that occupant obtained such premises or accommodation in good faith.
- 55. Appeals.—Where a Tribunal that made a decision or order was composed of fewer than three members, the Commission, the complainant before the Tribunal or the person against whom the complaint was made may appeal the decision or order by serving a notice, in a manner and form prescribed by order of the Governor in Council, within thirty days after the decision or order appealed was pronounced, on all persons who received notice from the Tribunal under subsection 50(1).
- 56. (1) Establishment of Review Tribunal.—Where an appeal is made pursuant to section 55, the President of the Human Rights Tribunal Panel shall select three members from the Human Rights Tribunal Panel, other than the member or members of the Tribunal whose decision or order is being appealed from, to constitute a Review Tribunal to hear the appeal.
- (2) Constitution and powers.—Subject to this section, a Review Tribunal shall be constituted in the same manner as, and shall have all the powers of, a Tribunal appointed pursuant to section 49, and subsection 49(4) applies in respect of members of a Review Tribunal.
- (3) Grounds for appeal.—An appeal lies to a Review Tribunal against a decision or order of a Tribunal on any question of law or fact or mixed law and fact.
- (4) Hearing of appeal.—A Review Tribunal shall hear an appeal on the basis of the record of the Tribunal whose decision or order is appealed and of submissions of interested parties but the Review Tribunal may, if in its opinion it is essential in the interests of justice to do so, admit additional evidence of testimony.
- (5) **Disposition of appeal.**—A Review Tribunal may dispose of an appeal under section 55 by dismissing it, or by allowing it and rendering the decision or making the order that, in its opinion, the Tribunal appealed against should have rendered or made.
- 57. Enforcement of order.—Any order of a Tribunal under subsection 53(2) or (3) or any order of a Review Tribunal under subsection 56(5) may, for the purpose of enforcement, be made an order of the Federal Court by following the usual practice and procedure or, in lieu thereof, by the Commission filing in the Registry of the Court a copy of the order certified to be a true copy, and thereupon that order becomes an order of the Court.
- 58. (1) Application respecting disclosure of information.—Where any investigator or Tribunal requires the disclosure of any information and a minister of the Crown or any other person interested objects to its disclosure, the Commission may apply to the Federal Court for a determination of the matter.
- (2) Certificate.—Where the Commission applies to the Federal Court pursuant to subsection (1) and the minister of the Crown or other person interested objects to the disclosure in accordance with sections 37 to 39 of the Canada Evidence Act, the matter shall be determined in accordance with the terms of those sections.
- (3) No certificate.—Where the Commission applies to the Federal Court pursuant to subsection (1) but the minister of the Crown or other person interested does not within

ninety days thereafter object to the disclosure in accordance with sections 37 to 39 of the Canada Evidence Act, the Court may take such action as it deems appropriate.

59. Intimidation or discrimination.—No person shall threaten, intimidate or discriminate against an individual because that individual has made a complaint or given evidence or assisted in any way in respect of the initiation or prosecution of a complaint or other proceeding under this Part, or because that individual proposes to do so.

### Offences and Punishment

- 60. (1) Offence.—Every person is guilty of an offence who
- (a) fails to comply with the terms of any settlement of a complaint approved and certified under section 48;
- (b) obstructs a Tribunal in carrying out its functions under this Part; or
- (c) contravenes subsection 11(6) or 43(3) or section 59.
- (2) Punishment.—A person who is guilty of an offence under subsection (1) is liable on summary conviction
  - (a) if the accused is an employer, an employer association or an employee organization, to a fine not exceeding fifty thousand dollars; or
  - (b) in any other case, to a fine not exceeding five thousand dollars.
- (3) Prosecution of employer association or employee organization.—A prosecution for an offence under this section may be brought against an employer association or employee organization and in the name of that association or organization and for the purpose of the prosecution that association or organization shall be deemed to be a person and any act or thing done or omitted by an officer or agent of that association or organization within the scope of that officer's or agent's authority to act on behalf of the association or organization shall be deemed to be an act or thing done or omitted by the association or organization.
- (4) Consent of Attorney General.—A prosecution for an offence under this section may not be instituted except by or with the consent of the Attorney General of Canada.
- (5) **Definition of "employer association".**—For the purposes of this section, "employer association" means any organization of employers the purposes of which include the negotiation, on behalf of employers, of the terms and conditions of employment of employees.

### Reports

- 61. (1) Annual report.—The Commission shall, within three months after December 31 in each year, transmit to the Minister of Justice a report on the activities of the Commission under this Part and Part II for that year including references to and comments on any matter referred to in paragraph 27(1)(e) or (g) that it considers appropriate.
- (2) Special Reports.—The Commission may, at any time, transmit to the Minister of Justice a special report referring to and commenting on any matter within the scope of its powers, duties and functions where, in its opinion, the matter is of such urgency or importance that a report thereon should not be deferred until the time provided for transmission of its next annual report under subsection (1).

(3) Tabling reports.—The Minister shall cause any report transmitted to the Minister pursuant to this section to be laid before each House of Parliament on any of the first fifteen days on which that House is sitting after the day the Minister receives it.

### Application

- **62.** (1) **Limitation.**—This Part and Parts I and II do not apply to or in respect of any superannuation or pension fund or plan established by an Act of Parliament enacted before March 1, 1978.
- (2) Review of Acts referred to in subsection (1).—The Commission shall keep under review those Acts of Parliament enacted before March 1, 1978 by which any superannuation or pension fund or plan is established and, where the Commission deems it to be appropriate, it may include in a report mentioned in section 61 reference to and comment on any provision of any of those Acts that in its opinion is inconsistent with the principle described in section 2.
- 63. Application in the Territories.—Where a complaint under this Part relates to an act or omission that occurred in the Yukon Territory or the Northwest Territories, it may not be dealt with under this Part unless the act or omission could be the subject of a complaint under this Part had it occurred in a province.
- 63. Where a complaint under this Part relates to an act or omission that occurred in the Yukon Territory, the Northwest Territories or Nunavut, it may not be dealt with under this Part unless the act or omission could be the subject of a complaint under this Part had it occurred in a province.
- 1993, c. 28, s. 78 (Sched. III, item 69) [not in force at date of publication].
- **64.** Canadian Forces and Royal Canadian Mounted Police.—For the purposes of this Part and Parts I and II, members of the Canadian Forces and the Royal Canadian Mounted Police are deemed to be employed by the Crown.
- 65. (1) Acts of employees, etc.—Subject to subsection (2), any act or omission committed by an officer, a director, an employee or an agent of any person, association or organization in the course of the employment of the officer, director, employee or agent shall, for the purposes of this Act, be deemed to be an act or omission committed by that person, association or organization.
- (2) Exculpation.—An act or omission shall not, by virtue of subsection (1), be deemed to be an act or omission committed by a person, association or organization if it is established that the person, association or organization did not consent to the commission of the act or omission and exercised all due diligence to prevent the act or omission from being committed and, subsequently, to mitigate or avoid the effect thereof.

# PART IV

### **APPLICATION**

- 66. (1) Binding on Her Majesty.—This Act is binding on Her Majesty in right of Canada, except in matters respecting the Government of the Yukon Territory or the Northwest Territories.
- (1) This Act is binding on Her Majesty in right of Canada, except in matters respectng the Government of the Yukon Territory, the Northwest Territories or Nunavut.

- (2) Commencement.—The exception referred to in subsection (1) shall come into operation in respect of the Government of the Yukon Territory on a day to be fixed by proclamation.
- (3) Idem.—The exception referred to in subsection (1) shall come into operation in respect of the Government of the Northwest Territories on a day to be fixed by proclamation.
- (4) The exception referred to in subsection (1) shall come into operation in respect of the Government of Nunavut on a day to be fixed by order of the Governor in Council. 1993, c. 28, s. 78 (Sched. III, item 70) [not in force at date of publication].
- 67. Saving.—Nothing in this Act affects any provision of the *Indian Act* or any provision made under or pursuant to that Act.

### CANADIAN HUMAN RIGHTS BENEFIT REGULATIONS

# Canadian human rights pension and insurance regulations

SOR/80-68, as am. SOR/82-783; SOR/83-615; SOR/85-512

### Short Title

1. These Regulations may be cited as the Canadian Human Rights Benefit Regulations.

### Interpretation

- 2. (1) In these Regulations,
- "Act" means the Canadian Human Rights Act;
- "actuarial basis" means the basis of the assumptions and methods used by a Fellow of the Canadian Institute of Actuaries to establish the costs of benefits under a benefit plan, taking into consideration the contingencies of human life, such as death, accident, sickness or disease;
- "benefit", in respect of a benefit plan, includes
  - (a) an aggregate amount or an annual, a monthly or other periodic amount or the accrual of such amounts to which an employee or his beneficiary, survivor, spouse, child or dependant is or may become entitled under the plan on superannuation, retirement, termination of employment, disability, accident, sickness or death,
  - (b) any amount to which one of the persons referred to in paragraph (a) is or may become entitled under the plan for medical, hospital, nursing, drug or dental expenses or other similar expenses, and
  - (c) any amount to which one of the persons referred to in paragraph (a) is or may become entitled under the plan on superannuation, retirement or termination of employment or to which any person is or may become entitled under the plan on the death of another person;
- "benefit plan" means an insurance plan or a pension plan, whether or not the terms and conditions thereof have been set out in writing;
- "child", in relation to an employee under a benefit plan, has the meaning given that term under the plan, and includes a natural child, stepchild or adopted child;
- "dependant", in relation to an employer under a benefit plan, has the meaning given that term under the plan;
- "disability income insurance plan" or "disability income benefit plan" means a plan, fund or arrangement provided, furnished or offered to an employee that provides, in accordance with the terms of the plan, fund or arrangement, benefits to the employee for loss of income because of sickness, accident or disability;
- "health insurance plan" or "health benefit plan" means a plan, fund or arrangement provided, furnished or offered to or in respect of an employee that provides, in accordance with the terms of the plan, fund or arrangement, benefits

- (a) to the employee or the spouse, child or dependant of the employee, or
- (b) in the case of a deceased employee, to the spouse, child or dependant of the employee,

for medical, hospital, nursing, drug or dental expenses or other similar expenses;

- "insurance plan" means a disability income insurance plan, a health insurance plan or a life insurance plan;
- "life insurance plan" means a plan, fund or arrangement, provided, furnished or offered to an employee that provides, in accordance with the terms of the plan, fund or arrangement, benefits
  - (a) on the death of the employee, to a beneficiary, survivor or dependant of the employee, or
  - (b) on the death of the spouse, a child or a dependant of the employee, to the employee,

payable either in a lump sum or by periodic payments;

- "normal age of retirement", in respect of any employment or position of a person, means the maximum age applicable to that employment or position referred to in paragraph 14(b) of the Act or the age applicable to that employment or position referred to in paragraph 14(c) of the Act, as the case may be;
- "normal pensionable age" under a pension plan, means the earliest date specified in the plan on which an employee can retire from his employment and receive all the benefits provided by the plan to which he would otherwise be entitled under the terms of the plan, without adjustment by reason of early retirement, whether such date is the day on which the employee has attained a given age or on which the employee has completed a given period of employment;
- "pension plan" means a superannuation, retirement or pension plan, fund or arrangement provided, furnished or offered to an employee that provides, in accordance with the terms of the plan, fund or arrangement, to or in respect of the employee on the superannuation, retirement or termination of employment of the employee, benefits that are determined by reference to
  - (a) contributions made by the employee or his employer, or both, or
  - (b) contributions referred to in paragraph (a) and the investment income, gains, losses and expenses in respect of those contributions,

#### and includes

- (c) a defined benefit pension plan under which the benefits are determined by reference to
  - (i) a percentage of the salary, wages or other remuneration of the employee in addition to the length of employment of the employee or a specified period of employment, or
  - (ii) the length of employment of the employee or a specified period of employment,
- (d) a money purchase pension plan under which the benefits are determined by reference to
  - (i) the accumulated amount of the contributions paid by or to the credit of the

- employee and the investment income, gains, losses and expenses in respect of those contributions, or
- (ii) the accumulated amount of the benefits purchased by each contribution paid by or to the credit of the employee,
- (e) a profit-sharing pension plan under which contributions by an employer are determined by reference to the profits earned from his business and the benefits are determined by reference to
  - (i) the accumulated amount of the contributions paid by or to the credit of the employee and the investment income, gains, losses and expenses in respect of those contributions, or
  - (ii) the accumulated amount of the benefits purchased by each contribution paid by or to the credit of the employee, and,
- (f) a composite pension plan the terms and conditions of which are any combination of the terms and conditions of a defined benefit pension plan, a money purchase pension plan and a profit-sharing pension plan or any two of those plans;
- spouse", in relation to an employee under a benefit plan, has the meaning given that term under the plan, and includes the person who is the common-law spouse of the employee within the meaning given that expression under the plan, if
  - (a) for at least the minimum period determined in accordance with subsection (2),
    - (i) that person had been residing continuously with the employee who was a member of the opposite sex, whom by law that person was prohibited from marrying by reason of a previous marriage either of the employee or of himself, and
    - (ii) the employee and that person had been publicly represented as husband and wife, or
  - (b) for at least the minimum period determined in accordance with subsection (3), that person had been residing continuously with the employee who was a member of the opposite sex and throughout that period the employee and that person had been publicly represented as husband and wife and at the time of the applicable event that causes a benefit to be paid under the terms of the plan neither that person nor the employee was married to any other person;
- voluntary employee contribution" means a contribution made voluntarily by an employee to or under a benefit plan, except a contribution the payment of which, under the terms of the plan, imposes on an employer an obligation to make a concurrent additional contribution to or under the plan.
- (2) For the purposes of paragraph (a) of the definition "spouse" in subsection (1), the inimum period in respect of a benefit plan is the period, not exceeding three years imediately before the application event that causes a benefit to be paid under the terms the plan, that is specified under the terms of the plan.
- (3) For the purposes of paragraph (b) of the definition "spouse" in subsection (1), the minimum period in respect of a benefit plan is the period, not exceeding one year amediately before the applicable event that causes a benefit to be paid under the terms of the plan, that is specified under the terms of the plan.

### Participation in Benefit Plans

3. The following provisions of a benefit plan do not constitute the basis for a com-

plaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice:

- (a) in the case of any pension plan, provisions that result in
  - (i) where employees do not make contributions to the plan, an employee not be ing required or permitted to participate in the plan until the employee has attained the age of not more than twenty-five years,
  - (ii) where employees make contributions to the plan, an employee not being required to participate in the plan until the employee has attained the age o not more than twenty-five years,
  - (iii) an employee being excluded from participation in the plan because the provisions of the plan permit participation therein only in the case of an employee who would be eligible to receive pension benefits under the plan if how was to retire at the normal age of retirement and the provisions do no permit an employee who participates therein to continue to accrue benefit after he has reached the normal age of retirement, or
  - (iv) an employee being unable to accrue benefits under the plan in respect of hi periods of service prior to the time he became a member of the plan because he did not satisfy the requirements in respect of health in order to accrue such benefits;
- (b) in the case of any disability income insurance plan, provisions that result in an employee being excluded from participation in the plan because the employee ha attained the age at which a member of the plan would not be eligible to receiv benefits under the plan or has attained that age less the length of the waiting period following the commencement of a disability that must pass before benefit may become payable thereunder, if that age is not less than 65 or the norma pensionable age under the pension plan of which the employee is a member whichever occurs first;
- (c) in the case of any disability income insurance plan or health insurance plan that contains provisions that result in an employee of an employer employing less than 25 employees being excluded from participation in the plan because the employer does not satisfy the requirements in respect of health in order to participate therein, provisions under which the employer pays to the excluded employees an amount equal to the contribution that is made by the employer in respect of an employee who is able to participate in that plan;
- (d) in the case of any voluntary employee-pay-all insurance plan or any insurance plan that has a voluntary employee contribution feature, provisions that result in an employee being excluded from participation in the plan or in the voluntary employee contribution feature, as the case may be, because he does not satisfy the requirements in respect of health in order to participate therein;
- (e) provisions of any benefit plan that result in an employee being excluded from participation in the plan
  - (i) because the employee chose not to participate in the plan when he was first eligible to do so and he did not satisfy the requirements in respect of health in order to participate in the plan on subsequently seeking to participate therein, or

- (ii) until the first day on which the employee is actively at work after he has satisfied all other requirements for participation therein; and
- (f) the provisions of any benefit plan relating to participation therein that do not differentiate between employees on any ground of discrimination referred to in section 3 of the Act otherwise than in the manner referred to in paragraphs (a) to (e).

SOR/82-783

### Benefit Provisions

- 4. The following provisions of a pension plan do not constitute the basis for a complaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice:
  - (a) provisions that result in eligibility for various benefits under the plan being subject to the attainment by a person of specified ages;
  - (b) provisions that result in differentiation being made between employees in the amounts of the monthly or other periodic benefits payable under the plan to or in respect of the employees,
    - (i) because of age, where such differentiation is determined on an actuarial basis, or because of an adjustment that recognizes the availability of benefits payable under the Canada Pension Plan, the Old Age Security Act or a provincial pension plan as defined in section 3 of the Canada Pension Plan, where the adjustment is permitted under and is made in accordance with the Pension Benefits Standards Act and any regulations thereunder,
    - (ii) because of marital status, where
      - (A) benefits are payable periodically to the surviving spouse of a deceased employee, or
      - (B) an increase in benefits is payable to a former employee because the employee has a dependent spouse, or
    - (iii) because of family status, where benefits are payable periodically to or in respect of a surviving child of a deceased employee;
  - (c) provisions that result in differentiation being made between employees
    - (i) because of marital status, where a lump sum benefit is payable under the plan to the surviving spouse of a deceased employee, or
    - (ii) because of family status, where a lump sum benefit is payable under the plan to or in respect of a surviving child of a deceased employee;
  - (d) in the case of any voluntary employee-pay-all pension plan or any pension plan that has a voluntary employee contribution feature, provisions of such a plan respecting voluntary employee contributions that result in differentiation being made between employees in the amounts of the benefits provided under the plan to or in respect of the employees because of sex, where such differentiation is determined on an actuarial basis;
  - (e) provisions that result in differentiation being made between employees when benefits payable under the plan to or in respect of the employees are converted

under an option contained therein, in the amounts of those benefits because of sex, where such differentiation is determined on an actuarial basis;

- (e.1) provisions that result in an employee being unable to exercise an option under the plan to convert the benefits payable thereunder to or in respect of that employee to benefits of another type or of an amount other than the amount of the benefits payable under the plan because that employee did not satisfy the requirements in respect of health in order to exercise that option; and
- (f) provisions that result in no differentiation being made between employees in the amounts of the benefits payable under the plan to or in respect of the employees on any ground of discrimination referred to in section 3 of the Act, other than the differentiation referred to in paragraphs (a) to (e), or the differentiation that results from the provisions of a benefit plan referred to in section 3.

### SOR/82-783: SOR/85-512.

- 5. The following provisions of an insurance plan do not constitute the basis for a complaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice:
  - (a) in the case of any voluntary employee-pay-all life insurance plan or any life insurance plan that has a voluntary employee contribution feature, provisions respecting voluntary employee contributions that result in differentiation being made between employees in the amounts of the benefits payable under the plan to or in respect of the employees because of age, where such differentiation is determined on an actuarial basis;
  - (b) in the case of any disability income insurance plan, provisions that result in differentiation being made between employees because the benefits payable under the plan to an employee cease when the employee has attainted the age of not less than 65, or the normal pensionable age under the pension plan of which the employee is a member, whichever occurs first;
  - (c) in the case of any disability income insurance plan or health insurance plan, provisions that result in differentiation being made between employees because, during a period not exceeding one year after the date when an employee first became insured under the plan, the benefits under the plan are not payable to the employee in respect of conditions arising from an injury, accident or sickness that commenced prior to that date and in respect of which the employee had received medical care, treatment or services, drug therapy or medicine prescribed by a qualified medical practitioner during a period not exceeding one year prior to that date;
  - (d) in the case of any life insurance plan, provisions that result in differentiation being made between employees because the rate or the amount of the benefits payable under the plan to or in respect of a member of the plan who satisfies certain requirements as to health exceeds the maximum rate or amount of benefits payable under the plan to or in respect of every member of the plan, whether or not a member satisfies those requirements as to health, where
    - (i) the rates of contributions of the employees or the employer, or both, to the plan in respect of benefits up to or equal to the maximum rate or amount payable to or in respect of every member of the plan, have been determined on an actuarial basis with regard to those benefits, and

- (ii) the rates of contributions of the employees or the employer, or both, to the plan in excess of the contributions referred to in subparagraph (i), in respect of benefits, in excess of the maximum rate or amount, referred to in that subparagraph, payable to or in respect of a member of the plan who satisfies certain requirements as to health, have been determined on an actuarial basis with regard to the benefits in excess of that maximum;
- (e) in the case of any life insurance plan, provisions that result in differentiation being made between employees
  - (i) because of marital status, where
    - (A) benefits are payable on the death of an employee, in a lump sum or periodically, to the surviving spouse of the employee, or
    - (B) benefits are payable to an employee, in a lump sum or periodically, on the death of his spouse or,
  - (ii) because of family status, where benefits are payable on the death of an employee, in a lump sum or periodically, to or in respect of a surviving child or dependant of the employee or where benefits are payable to an employee, in a lump sum or periodically, on the death of this child or dependant;
- (f) in the case of any health insurance plan, provisions that result in differentiation being made between employees,
  - (i) because of marital status in order to provide benefits for the spouse of an employee,
  - (ii) because of family status, where benefits are provided under the plan to or in respect of a child or dependant of the employee, or
  - (iii) where benefits under the plan are reduced on attainment of a certain age in respect of certain medical, hospital, nursing, drug or dental expenses or other similar expenses when equivalent or greater benefits become payable by the health insurance plan of a province under which an employee or his survivor, spouse, child or dependant, as the case may be, is insured; and
- (g) provisions that result in no differentiation being made between employees in the amounts of the benefits payable under the plan to or in respect of the employees on any ground of discrimination referred to in section 3 of the Act, other than the differentiation referred to in paragraphs (a) to (f), or the differentiation that results from the provisions of a benefit plan referred to in sections 3 and 6.

SOR/82-783; SOR/83-615; SOR/85-512.

6. [Revoked SOR/85-512.]

#### Contributions

- 7. The following provisions of a pension plan do not constitute the basis for a complaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice:
  - (a) provisions that result in differentiation being made between employees in the rates of contribution of the employer to the plan, where such differentiation is made on an actuarial basis because of age or sex, or both, in order to provide equal benefits under the plan to the employees;

- (b) in the case of any defined benefit pension plan, provisions that result in differentiation being made between employees in the rates of contribution of the employer to the plan, where such differentiation is made on an actuarial basis because of age, sex, marital status or family status in order to provide an increase in benefits under the plan to a former employee in respect of his dependent spouse or to pay benefits under the plan to the surviving spouse of a deceased employee or to or in respect of a surviving child of a deceased employee;
- (c) in the case of any money purchase pension plan or profit-sharing pension plan, provisions that result in differentiation being made between employees in the rates of contribution of employees to the plan, where such differentiation is made on an actuarial basis because of age in order to provide equal benefits under the plan to the employees;
- (d) provisions that result in differentiation being made between employees in the rates of voluntary contributions of an employee to the plan, where such differentiation is made on an actuarial basis because of age, sex, or marital status or family status; and
- (e) provisions that result in no differentiation being made between employees in the rates of contribution under the plan or any ground of discrimination referred to in section 3 of the Act, other than the differentiation referred to in paragraphs
  (a) to (d) and sections 9 and 10, or the differentiation that results from the provisions of a benefit plan referred to in section 3.

### SOR/85-512.

- 8. The following provisions of an insurance plan do not constitute the basis for a complaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice:
  - (a) provisions that result in differentiation being made between employees in the rates of contribution of the employer to the plan, where such differentiation is made on an actuarial basis because of age, disability or sex in order to provide equal benefits under the plan to the employees;
  - (b) in the case of any life insurance plan, provisions that result in differentiation being made between employees in the rates of contribution of employees or the employer, or both, to the plan, where such differentiation is made on an actuarial basis because of the marital status in the case of employee contributions, or because of age, disability, sex, marital status or family status in the case of employer contributions, in order to pay benefits under the plan to the surviving spouse of a deceased employee or to or in respect of a surviving child or dependant of a deceased employee;
  - (c) in the case of any life insurance plan or health insurance plan, provisions that result in differentiation being made between employees in the rates of contribution of employees or the employer to the plan, where such differentiation is made on an actuarial basis because of marital status or family status in order to pay benefits under the plan on the death of or for the health care of the spouse, children or dependants of an employee;
  - (d) provisions that result in differentiation being made between employees in the rates of contribution of employees or the employer, or both, to the plan, where

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such differentiation is made because of the circumstances described in paragraph 5(b), (c) or (d), as the case may be, or because of a difference in the contributions required of employees of that employer under health insurance plans of different provinces;

- (e) in the case of any voluntary employee-pay-all insurance plan or any insurance plan that has a voluntary employee contribution feature, provisions respecting voluntary employee contributions that result in differentiation being made between employees in the rates of contribution of employees to the plan, where such differentiation is determined on an actuarial basis because of age, sex, marital status or family status; and
- (f) provisions that result in no differentiation being made between employees in the rates of contribution under the plan on any ground of discrimination referred to in section 3 of the Act, other than the differentiation referred to in paragraphs (a) to (e) and sections 9 and 10, or the differentiation that results from the provisions of a benefit plan referred to in section 3.

SOR/82-783; SOR/85-512.

9. [Revoked SOR/85-512.]

10. The provisions of any benefit plan that result in differentiation being made between employees in the rates of contribution of an employer to the plan because an employee has exercised an option not to participate in the whole or a portion of the plan do not constitute the basis of a complaint under Part III of the Act that an employer is engaging or has engaged in a discriminatory practice.

# CUSTOMS AND EXCISE HUMAN RIGHTS INVESTIGATION REGULATIONS

# Regulations respecting the manner in which human rights complaints relating to customs and excise will be investigated

### SOR/83-196

#### Short Title

1. These Regulations may be cited as the Customs and Excise Human Rights Investigation Regulations.

### Interpretation

- 2. In these Regulations,
- "Act" means the Canadian Human Rights Act;
- "Commission" means the Canadian Human Rights Commission;
- "Department" means that part of the Department of National Revenue for which the Deputy Minister is the lawful deputy of the Minister of National Revenue;
- "Deputy Minister" means the Deputy Minister of National Revenue for Customs and Excise;
- "officer" means a person employed in the Department.

#### Procedure

- 3. Where a complaint is received by the Commission arising from the actions of an officer engaged in the administration or enforcement of a law relating to customs and excise, the Commission shall serve on the Deputy Minister
  - (a) a copy of the complaint;
  - (b) notice of the name of the investigator designated pursuant to subsection 35(1) of the Act to investigate the complaint; and
  - (c) an investigation plan that
    - (i) identifies those relevant documents believed to be under the control of the Department that the investigator may request to examine, and
    - (ii) identifies those officers whom the investigator may request to examine.
- 4. (1) An investigator conducting an investigation pursuant to an investigation plan as described in paragraph 3(c) shall take into account the operational needs of the Department.
- (2) An investigator shall not request documents or officers to be examined earlier than seven days from the date the Deputy Minister was served with a copy of the complaint referred to in section 3.
  - 5. (1) The Commission shall serve a copy of a complaint referred to in section 3 on
  - (a) each officer who is identified in the complaint;
  - (b) each officer whose actions resulted in the complaint; and

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- (c) the appropriate Regional Collector of Customs or Regional Director of Excise.
- (2) Where an officer referred to in subsection (1) is requested to be examined by the investigator, he shall not be examined earlier than seven days from the date he was served with a copy of the complaint.
- 6. An officer who is requested by an investigator to be examined pursuant to an investigation plan
  - (a) shall, at his request, be examined in the presence of another officer who is senior to him; and
  - (b) has the right to have legal counsel and a union representative present during the examination.
- 7. Any documents identified in an investigation plan shall be examined by the nvestigator at the place were those documents are normally kept.
- 8. Where the Commission, following the designation of a person to investigate a complaint, at any time designates another person to investigate that complaint in lieu of the first person so designated, the investigation of the complaint shall not continue until
  - (a) the Commission has, in writing, informed the Deputy Minister of the new designation and the name of the investigator;
  - (b) the Commission has, in writing, informed every officer in respect of whom a copy of the complaint was served pursuant to section 5 of the new designation and the name of the investigator; and
  - (c) the Commission has, in writing, informed every officer requested to be examined by the former investigator of the new designation and the name of the investigator.
- 9. At the completion of an investigation of a complaint, the investigator shall inform he appropriate Regional Collector of Customs or Regional Director of Excise, as the ase may be, of his findings and the recommendation that he intends to make to the Commission.

### **EQUAL WAGES GUIDELINES, 1986**

# Guidelines respecting the application of section 11 of the Canadian Human Rights Act and prescribing factors justifying different wages for work of equal value

### SOR/86-1082

### Short Title

1. These Guidelines may be cited as the Equal Wages Guidelines, 1986.

### Interpretation

2. In these Guidelines, "Act" means the Canadian Human Rights Act.

### Assessment of Value

### Skill

- 3. For the purposes of subsection 11(2) of the Act, intellectual and physical qualifications acquired by experience, training, education or natural ability shall be considered in assessing the skill required in the performance of work.
- **4.** The methods by which employees acquire the qualifications referred to in section 3 shall not be considered in assessing the skill of different employees.

### **Effort**

- 5. For the purposes of subsection 11(2) of the Act, intellectual and physical effort shall be considered in assessing the effort required in the performance of work.
  - 6. For the purpose of section 5, intellectual and physical effort may be compared.

### Responsibility

7. For the purposes of subsection 11(2) of the Act, the extent of responsibility by the employee for technical, financial and human resources shall be considered in assessing the responsibility required in the performance of work.

### Working Conditions

- 8. (1) For the purposes of subsection 11(2) of the Act, the physical and psychological work environments, including noise, temperature, isolation, physical danger, health hazards and stress, shall be considered in assessing the conditions under which the work is performed.
- (2) For the purposes of subsection 11(2) of the Act, the requirement to work overtime or to work shifts is not to be considered in assessing working conditions where a wage, in excess of the basic wage, is paid for that overtime or shift work.

### Method of Assessment of Value

- 9. Where an employer relies on a system in assessing the value of work performed by employees employed in the same establishment, that system shall be used in the investigation of any complaint alleging a difference in wages, if that system
  - (a) operates without any sexual bias;
  - (b) is capable of measuring the relative value of work of all jobs in the establishment;
  - (c) assesses the skill, effort and responsibility and the working conditions determined in accordance with sections 3 to 8.

### Employees of an Establishment

10. For the purpose of section 11 of the Act, employees of an establishment include, notwithstanding any collective agreement applicable to any employees of the establishment, all employees of the employer subject to a common personnel and wage policy, whether or not such policy is administered centrally.

### Complaints by Individuals

- 11. (1) Where a complaint alleging a difference in wages is filed by or on behalf of an individual who is a member of an identifiable occupational group, the composition of the group according to sex is a factor in determining whether the practice complained of is discriminatory on the ground of sex.
- (2) In the case of a complaint by an individual, where at least two other employees of the establishment perform work of equal value, the weighted average wage paid to those employees shall be used to calculate the adjustment to the complainant's wages.

### Complaints of Groups

- 12. Where a complaint alleging different wages is filed by or on behalf of an identifiable occupational group, the group must be predominantly of one sex and the group to which the comparison is made must be predominantly of the other sex.
- 13. For the purpose of section 12, an occupational group is composed predominantly of one sex where the number of members of that sex constituted, for the year immediately preceding the day on which the complaint is filed, at least
  - (a) 70 per cent of the occupational group, if the group has less than 100 members;
  - (b) 60 per cent of the occupational group, if the group has from 100 to 500 members; and
  - (c) 55 per cent of the occupational group, if the group has more than 500 members.
- 14. Where a comparison is made between the occupational group that filed a complaint alleging a difference in wages and other occupational groups, those other groups are deemed to be one group.
- 15. (1) Where a complaint alleging a difference in wages between an occupational group and any other occupational group is filed and a direct comparison of the value of the work performed and the wages received by employees of the occupational groups cannot be made, for the purposes of section 11 of the Act, the work performed and the

wages received by the employees of each occupational group may be compared indirectly.

(2) For the purposes of comparing wages received by employees of the occupational groups referred to in subsection (1), the wage curve of the other occupational group referred to in that subsection shall be used to establish the difference in wages, if any, between the employees of the occupational group on behalf of which the complaint is made and the other occupational group.

### Reasonable Factors

- 16. For the purpose of subsection 11(3) of the Act, a difference in wages between male and female employees performing work of equal value in an establishment is justified by
  - (a) different performance ratings, where employees are subject to a formal system of performance appraisal that has been brought to their attention;
  - (b) seniority, where a system of remuneration that applies to the employees provides that they receive periodic increases in wages based on their length of service with the employer;
  - (c) a re-evaluation and downgrading of the position of an employee, where the wages of that employee are temporarily fixed, or the increases in the wages of that employee are temporarily curtailed, until the wages appropriate to the downgraded position are equivalent to or higher than the wages of that employee;
  - (d) a rehabilitation assignment, where an employer pays to an employee wages that are higher than justified by the value of the work performed by that employee during recuperation of limited duration from an injury or illness;
  - (e) a demotion procedure, where the employer, without decreasing the employee's wages, reassigns an employee to a position at a lower level as a result of the unsatisfactory work performance of the employee caused by factors beyond the employee's control, such as the increasing complexity of the job or the impaired health or partial disability of the employee, or as a result of an internal labour force surplus that necessitates the reassignment;
  - (f) a procedure of gradually reducing wages for any of the reasons set out in paragraph (e);
  - (g) a temporary training position, where, for the purposes of an employee development program that is equally available to male and female employees and leads to the career advancement of the employees who take part in the program, an employee temporarily assigned to the position receives wages at a different level than an employee working in such a position on a permanent basis;
  - (h) the existence of an internal labour shortage in a particular job classification;
  - (i) a reclassification of a position to a lower level, where the incumbent continues to receive wages on the scale established for the former higher classification; and
  - (j) regional rates of wages, where the wage scale that applies to the employees provides for different rates of wages for the same job depending on the defined geographic area of the workplace.
  - 17. For the purpose of justifying a difference in wages on the basis of a factor set out

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in section 16, an employer is required to establish that the factor is applied consistently and equitably in calculating and paying the wages of all male and female employees employed in an establishment who are performing work of equal value.

18. In addition to the requirement of section 17, for the purpose of justifying a difference in wages on the basis of paragraph 16(h), an employer is required to establish that similar differences exist between the group of employees in the job classification affected by the shortage and another group of employees predominantly of the same sex as the group affected by the shortage, who are performing work of equal value.

19. In addition to the requirement of section 17, for the purpose of justifying a difference in wages on the basis of paragraph 16(i), an employer is required to establish that

- (a) since the reclassification, no new employee has received wages on the scale established for the former classification; and
- (b) there is a difference between the incumbents receiving wages on the scale established for the former classification and another group of employees, predominantly of the same sex as the first group, who are performing work of equal value.

### **HUMAN RIGHTS TRIBUNAL APPEAL REGULATIONS**

Regulations respecting the manner and form for making an appeal from the decision or order of a human rights tribunal

SOR/80-394, as am. SOR/86-294; SOR/90-286; SOR/94-237

### Short Title

- 1. These Regulations may be cited as the Human Rights Tribunal Appeal Regulations.
  - 2. [Revoked SOR/90-286.]

### Notice of Appeal

- 3. [Revoked SOR/90-286.]
- **4.** Service of the notice of appeal on all parties may be made personally or by registered mail.
  - 5. [Revoked SOR/90-286.]
  - 6. A notice of appeal shall be in the form set out in the schedule.

### **SCHEDULE**

### NOTICE OF APPEAL

TAKE NOTICE that the Appellant appeals against the decision of a Human Rights
Tribunal pronounced theday of
The Appellant proposes that this appeal be heard atin the Province ofin
The Appellants address for service is
The Appellant appeals on the following grounds (a brief statement of the points to be argued).
DATED at, theday of19
Appellant
TO:

President Human Rights Tribunal Panel Ottawa, Ontario K1A 1J4

AND TO:

SOR/90-286;SOR/94-237.

### IMMIGRATION INVESTIGATION REGULATIONS

# Regulations respecting the manner in which complaints relating to immigration will be investigated

### SOR/80-686

### Short Title

1. These Regulations may be cited as the Immigration Investigation Regulations.

### Interpretation

2. In these Regulations,

"Act" means the Canadian Human Rights Act;

"Commission" means the Canadian Human Rights Commission.

### Procedure

- 3. Where a complaint relating to immigration is received by the Commission against the Canada Employment and Immigration Commission or one of its officers, the Commission shall serve on the Chairman of the Canada Employment and Immigration Commission
  - (a) a copy of the complaint;
  - (b) the name of the investigator designated to investigate the complaint, pursuant to subsection 35(1) of the Act; and
  - (c) a proposed investigation plan
    - (i) identifying relevant documents believed to be in the possession of the Canada Employment and Immigration Commission that are required to be examined by the investigator, and
    - (ii) identifying persons in the employ of the Canada Employment and Immigration Commission who are required to be examined by the investigator,

and specifying the days and times at which such documents or persons are required for examination.

- 4. An investigation plan shall not require documents or persons to be examined earlier than seven working days from the date the Chairman of the Canada Employment and Immigration Commission was served with a copy of the complaint.
- 5. The Commission shall also serve a copy of the complaint on any employee of the Canada Employment and Immigration Commission who is identified in the said complaint or who is the person whose actions resulted in the complaint and if that person is required to be examined by the investigator he or she shall not be examined until 48 hours after he or she has been served with a copy of the complaint.

# PROTECTION OF PERSONAL INFORMATION REGULATIONS

# Regulations with respect to the protection of personal information

### SOR/78-145

### Short Title

1. These Regulations may be cited as the Protection of Personal Information Regulations.

### Interpretation

- 2. In these Regulations,
- "Act" means Part IV of the Canadian Human Rights Act;
- "appropriate officer" means the person designated by title or office by the appropriate Minister of the government institution having control of a federal information bank as the officer to whom requests should be addressed in respect of that federal information bank;
- "collective agreement" has the same meaning as in the Public Service Staff Relations Act;
- "exemption" means an exemption provided under section 53, 54 or 55 of the Act;
- "federal information bank index" means the publication referred to in section 51 of the Act;
- "form" means a form prescribed by the designated Minister pursuant to paragraph 56(1)(c) of the Act;
- "registration number" means a number assigned to a federal information bank by the designated Minister pursuant to section 26.

### Application

3. Nothing in these Regulations shall be construed as limiting or otherwise restricting the right of an employee to examine in accordance with the terms and conditions of a collective agreement, a record containing information concerning him in a federal information bank.

### Acknowledgments

4. The issue of an acknowledgment form by a government institution pursuant to any section of these Regulations extends by thirty days the period of time under which the government institution is required to comply with the requirements of that section.

### Federal Information Bank Index

5. The federal information bank index shall contain, in addition to the information required by subsection 51(1) of the Act, the following information in respect of each federal information bank

- (a) a descriptive title and registration number:
- (b) the title or office of the appropriate officer and his address;
- (c) the non-derivative uses of the records, identified as such;
- (d) any demographic or geographic classification of the records; and
- (e) any exemption under section 53 or 55 of the Act and the grounds therefor.

### Rights of Agents

6. Any person may exercise the rights of an individual under the Act or these Regulations on production of lawful authority to exercise those rights on behalf of the individual.

### Ascertaining Information and Examination of Records

- 7. (1) An individual may make a request to a government institution
- (a) to ascertain whether a federal information bank under the control of that government institution contains a record of personal information concerning that individual, or
- (b) to examine a record described in paragraph (a) or a copy thereof,

by completing a record access request form and by forwarding the completed form to the appropriate officer.

- (2) A completed record access request form shall be forwarded in respect of each federal information bank that is the subject of a request under paragraph (1)(a) or (b) or both.
- 8. On receipt of a record access request form by the appropriate officer pursuant to section 7, the government institution shall
  - (a) record the date of its receipt on the form; and
  - (b) within thirty days of its receipt, respond to the request in accordance with section 10 or 11, or issue an acknowledgment form to the individual.
- 9. Where an acknowledgment form has been issued to an individual pursuant to section 8 and the government institution does not respond to the request within sixty days after its receipt, the government institution shall notify the individual of
  - (a) the reasons for the delay in responding;
  - (b) the date when the individual can expect to receive a response;
  - (c) the right of the individual to bring a complaint to the Privacy Commissioner; and
  - (d) the name and address of the Privacy Commissioner.
- 10. A government institution shall respond to a request made pursuant to paragraph 7(1)(a)
  - (a) by stating
    - (i) whether or not records of personal information concerning the individual are contained in the federal information bank, or
    - (ii) where the records are subject to an exemption under section 53 or 55, the grounds therefor; and
  - (b) where appropriate, by forwarding to the individual a record access request form.

- 11. A government institution shall respond to a request made pursuant to paragraph 7(1)(b)
  - (a) by making available for examination by the individual, in accordance with and subject to section 12, the record or copy thereof requested and, subject to section 15, a translation thereof in the other official language where requested by the individual;
  - (b) by furnishing the individual with
    - (i) a general description of the uses to which the record requested has been put since the coming into force of the Act, and
    - (ii) a statement of the grounds for any applicable exemption;
  - (c) by notifying the individual that he may request the correction of the information concerning him in the record; and
  - (d) by forwarding to the individual a record correction request form.
- 12. For the purpose of responding to a request made pursuant to paragraph 7(1)(b), a government institution shall make available for examination by the individual the record or a copy thereof
  - (a) by sending to the individual a copy of the record other than any part thereof that is subject to an exemption; or
  - (b) by allowing the individual to examine the record, other than any part of the record or copy thereof that is subject to an exemption at such place and time as agreed between the individual and the government institution.
- 13. A government institution shall, where a record to be examined by an individual pursuant to paragraph 12(b) is difficult for him to understand, arrange for a person to help him to understand it.
- 14. Where an individual who has been allowed to examine a record pursuant to paragraph 12(b) asks for a copy thereof, the government institution shall provide him with such a copy.
- 15. Where, owing to its nature or volume, a record to be examined by an individual cannot be conveniently translated into the other official language within a reasonable period of time, the government institution shall allow the individual to examine the record in accordance with paragraph 12(b) and ensure the presence of a competent officer to translate the content of the record to the individual at the time of the examination.

### Correcting and Requesting a Notation of Records

- 16. (1) An individual may make a request to a government institution to correct information concerning him in a record contained in a federal information bank by completing a record correction request and forwarding the completed form to the appropriate officer.
- (2) A completed record correction request form shall be forwarded in respect of each federal information bank that is the subject of a request under subsection (1).
  - 17. A government institution,
  - (a) on receipt of a record correction request form pursuant to section 16,
    - (i) may require from the individual making the request any documentary evi-

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dence that was required from him at the time of the establishment of the record sought to be corrected, and

- (ii) shall record on the form the date of its receipt; and
- (b) within thirty days of receipt of the form and of any evidence required pursuant to paragraph (a), shall
  - (i) comply with the request,
  - (ii) refuse to comply with the request, or
  - (iii) issue an acknowledgment form to the individual.
- 18. Where a government institution complies with a request made pursuant to secion 16, it shall
  - (a) forward to the individual making the request a copy of the relevant part of the record duly corrected, other than any part thereof that is subject to an exemption; or
  - (b) notify the individual that the requested correction has been made and allow him to examine the record or relevant part thereof in accordance with and subject to paragraph 12(b).
- 19. Where a government institution does not comply with a request made pursuant o section 16, it shall forward a record notation request form to the individual making he request and notify him of
  - (a) the reasons for not correcting the information;
  - (b) the right of the individual to require a notation of his requested correction on the record;
  - (c) the right of the individual to bring a complaint to the Privacy Commissioner; and
  - (d) the name and address of the Privacy Commissioner.
- 20. (1) An individual may request a government institution to note on a record a equest made pursuant to section 16 by completing a record notation request form and by forwarding the completed form to the appropriate officer.
- (2) A completed record notation request form shall be forwarded in respect of each ecord that is the subject of a request under subsection (1).
- 21. Within thirty days of the receipt of a record notation request form, a government nstitution shall make a notation on the record of the request for correction.
  - 22. Where
  - (a) information contained in a record has been corrected in accordance with a request made pursuant to section 16, or
  - (b) a record has been annotated pursuant to section 21,
- he government institution shall transmit forthwith a copy of the corrected information r annotated record to all other government institutions that can reasonably be etermined to have received the information or record for an administrative purpose rior to such correction or notation.

### Medical Records Whether or not Psychological Reports

23. (1) A government institution may, after receipt of a request to examine a medial record, whether or not the record is a psychological report, seek the opinion of a duly

qualified medical practitioner as to whether the examination of the record by the individual whom it concerns would be contrary to the best interests of that individual.

- (2) Before a government institution seeks the opinion of a medical practitioner pursuant to subsection (1) in respect of a record, it shall remove from the record any part thereof that is subject to an exemption.
- 24. Where a medical practitioner expresses the opinion that the examination of a medical record, whether or not the record is a psychological report, by the individual whom it concerns may be contrary to the best interests of that individual, the government institution shall inform the individual that the record is not available for his examination.

### Notification of Non-Consent to a Non-Derivative Use

- 25. The written notice to be given to a government institution by an individual pursuant to subsection 52(3) of the Act shall be given
  - (a) by hand or by registered mail to the government institution at the address set out in the notice given to the individual by that government institution; and
  - (b) within thirty days after receipt of the notice from the government institution.

### Collection of Personal Information

- 26. The designated Minister shall assign a registration number to each federal information bank.
- 27. Personal information shall not be collected for inclusion in a federal information bank unless the bank has been assigned a registration number pursuant to section 26.
- 28. A government institution shall, wherever possible, collect personal information for inclusion in a federal information bank directly from the individual whom such personal information concerns.
- 29. A government institution shall, in the course of collecting from an individual personal information concerning that individual for inclusion in a federal information bank, inform the individual of the purposes to be served by such collection, the authority therefor and the rights of the individual under the Act.

### Management and Surveillance of Records

- 30. An annual report shall be submitted by the appropriate Minister to the designated Minister in such form and containing such information as the designated Minister may specify.
- 31. The designated Minister may cause a federal information bank to be inspected to ensure that the provisions of the Act and these Regulations are complied with.

### **EMPLOYMENT EQUITY ACT**

# An Act respecting employment equity

R.S.C. 1985, c. 23 (2nd Supp.), as am. 1993, c. 28, s. 78 (Sched. III, item 46) [not in force at date of publication]

### SHORT TITLE

1. Short title.—This Act may be cited as the Employment Equity Act.

### **PURPOSE**

2. Purpose of Act.—The purpose of this Act is to achieve equality in the work place so that no person shall be denied employment opportunities or benefits for reasons unrelated to ability and, in the fulfilment of that goal, to correct the conditions of disadvantage in employment experienced by women, aboriginal peoples, persons with disabilities and persons who are, because of their race or colour, in a visible minority in Canada by giving effect to the principle that employment equity means more than treating persons in the same way but also requires special measures and the accommodation of differences.

### INTERPRETATION

### 3. Definitions.—In this Act.

- "designated groups" means women, aboriginal peoples, persons with disabilities and persons who are, because of their race or colour, in a visible minority in Canada;
- "employer" means any person who employs one hundred or more employees on or in connection with a federal work, undertaking or business as defined in section 2 of the Canada Labour Code and includes any corporation established to perform any function or duty on behalf of the Government of Canada that employs one hundred or more employees, but does not include
  - (a) a person who employs employees on or in connection with a work, undertaking or business of a local or private nature in the Yukon Territory or the Northwest Territories, or
  - (a) a person who employes employees on or in connection with a work, undertaking or business of a local or private nature in the Yukon Territory, the Northwest Territories or Nunavut, or
- 1993, c. 28, s. 78 (Sched. III, item 46) [not in force at date of publication].
- (b) a corporation that is a department as defined in the Financial Administration Act; "Minister" means
  - (a) the Minister of Employment and Immigration, or
  - (b) such member of the Queen's Privy Council for Canada as is designated by the Governor in Council as the Minister for the purposes of this Act;
- "prescribed" means prescribed by regulations of the Governor in Council.

### **EMPLOYMENT EQUITY**

- 4. Employer's duty.—An employer shall, in consultation with such persons as have been designated by the employees to act as their representatives or, where a bargaining agent represents the employees, in consultation with the bargaining agent, implement employment equity by
  - (a) identifying and eliminating each of the employer's employment practices, not otherwise authorized by a law, that results in employment barriers against persons in designated groups; and
  - (b) instituting such positive policies and practices and making such reasonable accommodation as will ensure that persons in designated groups achieve a degree of representation in the various positions of employment with the employer that is at least proportionate to their representation
    - (i) in the work force, or
    - (ii) in those segments of the work force that are identifiable by qualification, eligibility or geography and from which the employer may reasonably be expected to draw or promote employees.
- 5. (1) Plan of goals to be prepared.— An employer shall, in respect of each year, prepare a plan setting out
  - (a) the goals that the employer intends to achieve in implementing employment equity in the year or years to which the plan relates; and
  - (b) the timetable for the implementation of those goals.
- (2) Retention of plan.—A copy of a plan prepared under subsection (1) shall be retained by the employer at the employer's principal place of business in Canada for a period of at least three years after the last year in respect of which the plan is prepared.

### REPORTS

- 6. (1) Employer must file.—On or before June 1, 1988 and on or before June 1 of each year thereafter, every employer shall file with the Minister a report in respect of the immediately preceding calendar year containing information in accordance with prescribed instructions indicating, in the form and manner prescribed,
  - (a) the industrial sector in which employees of the employer are employed, the location of the employer and employees, the number of all employees of the employer and the number of persons in designated groups so employed;
  - (b) the occupational groups of the employer and the degree of representation of persons in designated groups in each occupational group;
  - (c) the salary ranges of employees and the degree of representation of persons in designated groups in each range and prescribed subdivision thereof; and
  - (d) the number of employees hired, promoted and terminated and the degree of representation in those numbers of persons in designated groups.
- (2) Certificate required on report.— A report under subsection (1) shall, in prescribed manner, be certified as to the accuracy of the information contained therein

and the certificate shall be signed by the employer or, where the employer is a corporation, by a prescribed person on behalf of the corporation and under its seal.

- (3) Retention of records.—All records that are used in the compilation of the information included in a report made by an employer under subsection (1) shall be retained by the employer at the employer's principal place of business in Canada for a period of at least three years after the year in respect of which the report is made.
- 7. Offence and punishment.—An employer who fails to comply with section 6 is guilty of an offence and liable on summary conviction to a fine not exceeding fifty thousand dollars.
- 8. Minister to send copy.—The Minister shall, on the receipt of a report filed under section 6, send a copy thereof to the Canadian Human Rights Commission.
- 9. Consolidation of reports to be tabled in Parliament.—The Minister shall in each year prepare a consolidation of the reports received in that year under section 6 and shall, as soon as possible thereafter but not later than the end of that year, cause the consolidation, together with an analysis thereof made by the Minister, to be laid before each House of Parliament.
- 10. Copies of reports available.—Each report filed with the Minister under section 6 shall be available for public inspection at such places as may be designated by the Minister and any person may, on payment of a prescribed fee, not to exceed the costs of furnishing a copy, obtain from the Minister a copy of the report.

### **GENERAL**

- 11. Regulations.—The Governor in Council may make regulations
- (a) defining, for the purposes of subsection 6(1), the expressions "salary", "hired", "promoted" and "terminated";
- (b) describing persons who are considered to be members of any designated group;
- (c) prescribing anything that is to be prescribed under this Act; and
- (d) generally, for carrying out the purposes and provisions of this Act.
- 12. Guidelines.—In order to provide employers with information that the Minister deems would be of assistance to employers in implementing the requirements of section 4 and 5, the Minister may issue guidelines directed to employers pertaining to any of the matters referred to in those sections.
- 13. (1) Review of operation of Act.—Five years after the coming into force of this Act, and at the end of every three year period thereafter, a comprehensive review of the provisions and operation of this Act including the effect of those provisions shall be undertaken by such committee of the House of Commons as may be designated or established by the House for that purpose.
- (2) Report on review to be tabled.— Within six months after the completion of the review referred to in subsection (1), the committee so designated or established for that purpose shall submit a report on the review to Parliament including a statement of any changes the committee would recommend.

### **COMING INTO FORCE**

14. Coming into force.—This Act shall come into force on a day to be fixed by proclamation.

### EMPLOYMENT EQUITY REGULATIONS

### Regulations respecting employment equity

SOR/86-847, as am. SOR/90-454

### Short Title

1. These Regulations maybe cited as the Employment Equity Regulations.

### Interpretation

- 2. (1) In these Regulations,
- "Act" means the Employment Equity Act;
- "designated CMA" means a census metropolitan area referred to in Schedule I and illustrated in the Statistics Canada publication Maps, Census Metropolitan Areas and Census Agglomerations, Geographic Reference, published June 1987;
- "employment equity report" means a report that an employer is required to file under section 6 of the Act;
- "members of visible minorities" means persons who are, because of their race or colour, in a visible minority in Canada as described in paragraph 3(c);
- "Minister" means the Minister of Employment and Immigration;
- "permanent full-time employee" means an employee who is employed indeterminately to regularly work the full or standard number of hours fixed by the employer for employees in the occupational group in which the employee is employed;
- "permanent part-time employee" means an employee who is employed indeterminately to regularly work only a part of, or less than, the full or standard number of hours fixed by the employer for employees in the occupational group in which the employee is employed;
- "reporting period" means the calendar year in respect of which an employment equity report is filed;
- "temporary employee" means an employee who is employed temporarily by an employer for any number of hours within a fixed period or periods totalling 12 weeks or more during a reporting period, but does not include a student in full-time attendance at a secondary or post-secondary institution who is employed during a school break
  - (2) For the purposes of subsection 6(1) of the Act,
- "hired", in relation to an employee, means engaged by an employer during a reporting period;
- "promoted", in relation to an employee, means permanently moved during a reporting period from one position or job in the employer's organization to another position or job that
  - (a) has a higher salary or a higher salary range than the salary or salary range of the position or job previously held by the employee, and
  - (b) ranks higher in the organizational hierarchy of the employer,

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and includes a reclassification of the employee's position or job where the reclassified position or job meets the requirements of paragraphs (a) and (b);

"salary" means remuneration paid for work performed by an employee in the form of salary, wages, commissions, tips, bonuses and piece rate payments, rounded to the nearest dollar, but does not include overtime wages;

"terminated", in relation to an employee, means retired, resigned or dismissed during a reporting period, but does not include laid off temporarily or absent by reason of illness, injury or a labour dispute.

SOR/90-454.

### Designated Groups

- 3. For the purposes of the Act,
- (a) aboriginal peoples are considered to be persons who are Indians, Inuit or Métis and who, for the purposes of section 6 of the Act, identify themselves to an employer, or agree to be identified by an employer, as Indians, Inuit or Métis;
- (b) person with disabilities are considered to be persons who
  - (i) have any persistent physical, mental, psychiatric, sensory or learning impairment,
  - (ii) consider themselves to be, or believe that an employer or a potential employer would be likely to consider them to be, disadvantaged in employment by reason of an impairment referred to in subparagraph (i), and
  - (iii) for the purposes of section 6 of the Act, identify themselves to an employer, or agree to be identified by an employer, as persons with disabilities; and
- (c) persons, other than aboriginal peoples, who are, because of their race or colour, in a visible minority in Canada are considered to be persons who are non-Caucasian in race or non-white in colour and who, for the purposes of section 6 of the Act, identify themselves to an employer, or agree to be identified by an employer, as non-Caucasian in race or non-white in colour.

### Prescriptions

- 4. (1) Forms 1 to 6 set out in Schedule II are hereby prescribed for the purposes of subsection 6(1) of the Act.
- (2) For the purposes of paragraph 6(1)(c) of the Act, a prescribed subdivision of a salary range is a quarter.

### Certification of Accuracy

- 5. (1) An employment equity report shall contain the following statement certifying the accuracy of the information contained in the report:
- "I, (name), hereby certify on behalf of (name of employer) that the information contained in Forms 1 to 6 of this report is true and accurate in every respect to the best of my knowledge and belief.

A STATE OF THE STA	
Date	Signature"

(2) Where an employment equity report is filed on behalf of a corporation, the certification of accuracy referred to in subsection (1) shall be signed by the chief executive officer of the corporation.

### Prescribed Instructions

### General

- 6. (1) An employment equity report shall be completed using
- (a) Forms 1 to 6 set out in Schedule II, furnished to the employer by the Minister; or
- (b) documents that conform to the format and contain all the information set out in the forms referred to in paragraph (a).
- (2) A reference to these Regulations to a form includes a reference to a document referred to in paragraph (1)(b).
- 7. Information contained in a employment equity report shall be clearly printed or typed.
  - 8. (1) An employment equity report shall be sent to the following address:

Employment Equity Branch

Employment and Immigration Canada

Phase IV. 5th Floor

Place du Portage

Ottawa/Hull

K1A 0J9

- (2) For the purposes of subsection 6(1) of the Act, an employment equity report is filed with the Minister when it is received by the Employment Equity Branch referred to in subsection (1).
- 9. Where an item of information requested on a form is not applicable in the case of an employer, the employer shall so indicate using the phrase "Not Applicable", the abbreviation "N/A" or a brief explanatory statement.
- 10. An employer, in completing Forms 1 to 3, shall report the information thereon with respect to the number of employees employed by the employer
  - (a) in the case of permanent full-time and permanent part-time employees, as of December 31 of the reporting period; and
  - (b) in the case of temporary employees, as of the date in the reporting period on which the number of temporary employees was the greatest.
- 11. (1) An employer, in completing Forms 2, 4, 5 and 6, shall indicate the occupational group in which an employee is employed, set out in column I of an item of Schedule III, by referring to the occupational unit group set out in column II of that item that most accurately describes the job performed by the employee.
- (2) Where an employer is in doubt as to the appropriate occupational unit group into which an employee falls, he shall refer to the descriptions of occupations set out in the Statistics Canada publication *Standard Occupational Classification 1980*, published February 1981, under the SOC Codes referred to in column III of Schedule III.

### Form 1

- 12. (1) An employer shall indicate on Form 1 the industrial sector in which employees are employed by using the appropriate industrial group description set out in column II of Schedule IV.
- (2) An employer shall indicate on Form 1 the industrial sector with the greatest number of employees in industrial sector 1 and other industrial sectors in decreasing order of number of employees.
- (3) Where employees are employed in more than four industrial sectors, the employer shall indicate the additional industrial sectors and the number of employees therein on a separate page annexed to Form 1.

#### Form 2

- 13. (1) Subject to subsection (2), for each industrial sector indicated by an employer on Form 1, the applicable Parts of Form 2 shall be completed in respect of all employees of the employer in Canada for each of the following employment status categories:
  - (a) permanent full-time employees;
  - (b) permanent part-time employees; and
  - (c) where the number of temporary employees at any time during the reporting period comprises 20 per cent or more of the total number of employees of the employer, temporary employees.
- (2) Where the number of employees in an industrial sector indicated by an employer on Form 1, other than industrial sector 1, is less than 1,000, the employer shall group those employees with the employees in industrial sector 1.
- 14. In addition to the Parts of Form 2 referred to in subsection 13(1), additional parts of Form 2 shall be completed by an employer
  - (a) where the number of employees of the employer in a province or territory
    - (i) who are employed in an industrial sector in respect of which an employer is required to report separately, or
  - (ii) who are grouped in industrial sector 1 in accordance with subsection 13(2), is 100 or more at any time during the reporting period, in respect of the employees in the province or territory for the employment status categories referred to in subsection 13(1); and
  - (b) where the number of employees of the employer in a designated CMA
    - (i) who are employed in an industrial sector in respect of which an employer is required to report separately, or
  - (ii) who are grouped in industrial sector 1 in accordance with subsection 13(2), is 100 or more at any time during the reporting period, in respect of the employees in the designated CMA for the employment status categories referred to in paragraphs 13(1)(a) and (b).
- 15. (1) Subject to subsections (2), (3) and (4), for the purpose of indicating the salary ranges of employees on Form 2, an employer shall determine the salary ranges of employees in the following manner and sequence:
  - (a) the employer shall determine the highest and lowest salaries of the employees in each occupational group;
  - (b) using the table of salary sections set out in Schedule V, the employer shall determine the salary sections into which the highest and lowest salaries referred to in paragraph (a) fall; and

- (c) the employer shall indicate the salary range of the employees in each occupational group using the appropriate salary sections referred to in paragraph(b) to represent the highest and lowest salaries of the employees in each occupational group.
- (2) Subject to subsection (3), an employer, in determining for the purpose of paragraph (1)(a) the highest and lowest salaries of a permanent full-time or permanent part-time employee who worked part of a reporting period but less than the entire reporting period as a result of being hired, terminated or absent on unpaid leave granted at the employee's request, shall annualize the salary of the employee by
  - (a) dividing the amount of the salary paid to the employee during the period worked by the number of pay periods in that period; and
  - (b) multiplying the amount calculated under paragraph (a) by the number of pay periods in the entire reporting period.
- (3) An employer, in determining for the purpose of paragraph (1)(a) the highest and lowest salaries of employees who were promoted during the reporting period, shall annualize the salary of the employee by
  - (a) dividing the amount of the salary paid to the employee during the period in which the employee occupied the last position or job to which he was promoted in the reporting period, by the number of pay periods in that period; and
  - (b) multiplying the amount calculated under paragraph (a) by the number of payperiods in the entire reporting period.
- (4) Where the lowest salary of the employees in an occupational group is \$70,000 or over, an employer shall leave the space on Form 2 for indicating the highest salary of the employees in the group blank.
- 16. (1) For the purpose of completing Form 2, an employer shall determine the four quarters of the salary range of the employees in an occupational group in the following manner:
  - (a) the employer shall divide the difference between the highest and lowest salaries of the employees in the occupational group, as determined in accordance with paragraph 15(1)(a) and subsections 15(2) and (3), by four and round the result to the nearest dollar;
  - (b) the limits of the first salary quarter shall be
    - (i) the lowest salary of the employees in the occupational group, as determined in accordance with paragraph 15(1)(a) and subsections 15(2) and (3), and
    - (ii) the amount that is calculated by adding to the amount referred to in subparagraph (i) the amount calculated in paragraph (a);
  - (c) the limits of the second salary quarter shall be
    - (i) the amount calculated under subparagraph (b)(ii) plus one dollar, and
    - (ii) the amount that is calculated by adding to the amount referred to in subparagraph (b)(ii), the amount calculated in paragraph (a);
  - (d) the limits of the third salary quarter shall be
    - (i) the amount calculated under subparagraph (c)(ii) plus one dollar, and
    - (ii) the amount that is calculated by adding to the amount referred to in subparagraph (c)(ii), the amount calculated in paragraph (a);

- (e) the limits of the fourth salary quarter shall be
  - (i) the amount calculated under subparagraph (d)(ii) plus one dollar, and
  - (ii) the highest salary of the employees in the occupational group, as determined in accordance with paragraph 15(1)(a) and subsections 15(2) and (3).
- (2) An employer shall indicate on the applicable Parts of Form 2 the number of employees in each quarter of the salary range as determined in accordance with subsection (1) on the basis of the salary of each employee determined in accordance with paragraph 15(1)(a) or, in the case of an employee referred to in subsection 15(2) or (3), on the basis of the annualized salary of the employee determined in accordance with that subsection.

#### Form 3

- 17. An employer shall complete the applicable Parts of Form 3 in the manner prescribed in section 13 and paragraph 14(a).
- 18. For the purpose of completing Form 3, an employer, in indicating the degree of representation of employees in the salary ranges set out thereon, shall, in the case of employees referred to in subsections 15(2) and (3), determine the degree of representation on the basis of the annualized salary of such employees, calculated in accordance with subsections 15(2) and (3).

### Forms 4, 5 and 6

- 19. An employer shall complete the applicable Parts of Forms 4, 5 and 6
- (a) in the manner prescribed in section 13; and
- (b) where the number of employees of the employer in a province or territory
  - (i) who are employed in an industrial sector in respect of which an employer is required to report separately, or
- (ii) who are grouped in industrial sector 1 in accordance with subsection 13(2), is 100 or more at any time during the reporting period, in respect of the employees in the province or territory for the employment status categories referred to in paragraphs 13(1)(a) and (b).
- 20. Where an employee was promoted during the reporting period, an employer shall, in completing the applicable Parts of Form 5, report the employee only in the occupational group in which or to which the employee was last promoted.

#### **SCHEDULE I**

### **DESIGNATED CMAS**

(Subsection 2(1))

- 1. Calgary, Alberta
- 2. Edmonton, Alberta
- 3. Halifax, Nova Scotia
- 4. Montreal, Quebec
- 5. Regina, Saskatchewan
- 6. Toronto, Ontario
- 7. Vancouver, British Columbia
- 8. Winnipeg, Manitoba

SCHEDULE II / ANNEXE II (Subsections 4(1) end 6(1))

Employment and Employer or immogration Canada

## **SCHEDULE II**

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Employment and immigration Canada Emplot withmingstron Canada OCCUPATIONAL GROUPS : PERMANENT FULL-TIME EMPLOYEES\*

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Employment and Immigration Canada Employer Immigration Canada

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Employment and Immigration Canada Employer Minings attor Canada

OCCUPATIONAL GROUPS - TEMPORARY EMPLOYEES\*
CATEGORIES PROFESSIONNELLES - SALARIES TEMPORAIRES\*

Formulaire 2 Partic Page 1

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SALARY SUMMARY PERMANENT FULL-TIME EMPLOYEES\*
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PERMANENT FULL TIME EMPLOYEES HIRED\* RECRUTEMENTS: SALANÉS PERMANENTS À TEMPS PLEIN\*

> NOTE: See instructions NOTA Voicinstructions

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Employment and immigration Canada Employed Immigration Canada TEMPORARY EMPLOYEES PROMOTED\*
AVANCEMENTS, SALARIES TEMPORAIRES\*

NOTE See instructions NOTA Voir instructions

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Occupational Groups		All Employees Tous les salaries			Aboriginal Peoples Aufochtones		Pers	Persons with Disabilities Personnes handicapees	lies Pes	Memb	Members of v.s. ble Minor tres	ruer)
Lategories professionne He s	Total Number Mombre total	Men	Women	Total Number Nombre total	Men	Women	Total Number Nombre total	Men	Womer	'ota Number Nombre foral	Men	Women
Upper leve? managers Cadhes superreurs	- 10)	Co1 >	(0)	0 01	(0.5	9 10)	(0)	COT 8	6 10)	Co: 10	(01 11	3
Middle or other managers Cadres intermediaires et autres cadres												
Professionals Professionals												
Sem professionals and technicians Semi-professionnels et technicient												
Supervisors Suneillants												
Uvemenhaamen   Ontremedres												-
Cler cal workers Employes de bureau												
Sales workers Employés du secteur de la vente												
Service workers Employes du secteur des senvices											-	
Skilled crafts and trades workers Travableum qualifies et annans												
Sem tailed manua workers Travalleurs manuels specialises												
Other manual workers Autres travailleurs manuels												-
TOTAL NUMBER OF EMPLOYEES PROMOTED NOMBRE TOTAL DES SALARIES PROMUS												
TOTAL NUMBER OF PROMOTHONS MOMENT TOTAL D AVANCEMENTS												

Use separate Parts for permanent part-time and temporary employees Utiliser les autres parties pour les salaries permanents a temps partiel et les salaries temporaires

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Employment and Immigration Canada Employel Immigration Canada

Formulaire 6 Partie A Women Members of Visible Miner ties Membres des minorites visibles Men Reporting Period 19 Nombre total Women Personne handicapees Men 8 107 PERMANENT FULL-TIME EMPLOYEES TERMINATED\*
CESSATIONS DE FONCTIONS: SALARIES PERMANENTS A TEMPS PLEIN\* Branche d'activité Total Number Nombre total Women Aboriginal Peoples Autochtones Mer Total Number Nombre total Digwine Territore (preciser) Women Mer Total Number National (Canada) Middle or other manager. Occupational Groups Categories professionnelles FOTAL BLUMBER OF EMPLOYEES TERMINATED ACCOUNTS OF FOURTHORS Semi-professionals and technicians Semi-professionnels et technicians Striked crafts and trages workers Travailleurs qualifies et artisans t mployes du secteur des services Semi-skilled manual workers Travailleurs manuels specialises Sales workers triployes du secteur de la vente Other manual workers Autres travaileurs manuels NOTE See instructions NOTA Voir instructions Upper level managers employes de bureau Name of Business Non de l'entreprise Cadres superieurs Contrementies motion Endrost service workers Professionness Professionness Supervisors

Employment and Immoration Canada Employet Immoration Canada

NOTA YOU INSTRUCTIONS			CESSAT	JONS DE FONC	TIONS SALA	RIES PERMAN	CESSATIONS DE FONCTIONS. SALARIÉS PERMANENTS A TEMPS PARTIEL.	PARTIEL "			Formulene	ane 6 Partie 8
hame of Business Nom de l'entreprise							findustria Sector, Branche d'activite					
Astron Endrort hat	National (Canada) National (Canada)	Prove	Province (Territory (specify) Province (Refritore (preciser)	ecily) eciser)						Reporting Period Periode de repport	- 6, ma	
Occupational Groups		At Employees Tous les selanes		4	Aborigina Peoples Autochrones		Peri	Personnes with Disabilities Personnes handicapees	lies Pess	Membr	Members of visible Minorities Membres des minorites visibles	ormen rabbles
Categories professionnelles	Nombre total	Men	Womer femmes	Tota. Number Nombre total	Men	Women Femmes	Nombre rotal	Men Nommes	femmen femmes	Nombre total	Men Hommes	Womer femmes
Upper revel managers Cadres superieurs												
Middle or other managers Cadres intermediaires et autres cadres												
Professionals Professionnels												
Semi professionals and fechnicians												
Surveillents												
Contramatives												
Clerical workers Employes de bureau												
Sales worners Employes du secteur de la vente						-						
Service worke s Employed du secteur des services												
Sailed clafts and trades workers travaileurs qualifies et artitans												
Semi stilled manual workers Travailleurs manuels specialités												
(Ither manual workers Autres travalkeurs manuels												
101%, BURNOLES OF EART, OFTER TERMINATED												

Employment and Immigration Canada Employer Immigration Canada TEMPORARY EMPLOYEES TERMINATED\*

Nom de l'entreprise	Location-Endraif (Canada) National (Canada)	Occupational Categories	~	100	Upper level managers Cedres superreurs	Middle or other managers Cadres intermediaires et autres cadres	Professionals Professionnels	Semi professionals and technicians Semi professionnels et technicians	Surveillants	Loremenwomen	Clerkal-workers Employes de bureau	Sales work ers f mployes du secteur de la vente	imployes du secteur des senités	Skilled trafts and trades workers Travailleurs qualifies et artisans	Semi-skilled manual workers Travailleurs manuels specialises	Other manual workers Aufres travailleurs manuels	OF SALES BEEN CONTENT OF THE OF	
	Sa)   Province   Territory Especies) Sa)   Province   Territore (precient) All Employees Touries salenes	All Emplo		Total Number Nombre fotal	Col 1													
			til Employees	Men	(0) 5													
		e l'territore (pr	Women	(0) 3														
Decity)			Total Number Nombre total	Col 4														
		Aboriginal Peoples Autochtones	Men Mommes	Col S														
		F	Women	9 100														
Industr al Sector. Branche d'activite		28	Total Number Nombre total	Col 7														
يۇ .		Persons with Disabilities Personnes handicapees	Men Hommes	(o) 8														
		dies	Women	Col 9														
	Reporting Period Periode de rapport	Memb	Total Number Nombre total	Col 10														
	61 box	Members of Visible Minorities Membres des minorites visibles	Men Hommes	Coi 11														
		Octres	Women	Cot 12														

## SCHEDULE III

# (Section 11)

	Column I	Colum	nn II	Column III
Item	Occupational Groups	Occup	ational Unit Groups	SOC Codes
1.	Upper level	(1)	Members of Legislative Bodies	1111
	Managers	(2)	Government Administrators	1113
		(3)	General Managers and Other	
	3.61.11		Officials	1130
2.	Middle and Other	(1)	Post Office Management	
	Managers	(0)	Occupations	1115
		(2)	Inspectors and Regulatory Officers, Government	1116
		(3)		1116
		(3)	Officials and Administrators Unique to Government	1110
		(4)	Management Occupations, Natural	1119
		(+)	Sciences and Engineering	1131
		(5)	Management Occupations, Social	1131
		(-)	Sciences and Related Fields	1132
		(6)	Administrators in Teaching and	
		` ′	Related Fields	1133
		(7)	Administrators in Medicine and	
			Health	1134
		(8)	Financial Management Occupations	1135
		(9)	Personnel and Industrial Relations	
			Management Occupations	1136
		(10)	Sales and Advertising Management	
		71.15	Occupations	1137
		(11)	Purchasing Management	***
		(12)	Occupations Name of Control	1141
		(12)	Services Management Occupations	1142
		(13)	Production Management Occupations	11/2
		(14)	Management Occupations,	1143
		(14)	Construction Operations	1145
		(15)	Farm Management Occupations	1146
		(16)	Management Occupations,	1110
		()	Transport and Communications	
			Operations	1147
		(17)	Other Managers and Administrators	1149
		(18)	Organization and Methods Analysts	1173
		(19)	Personnel and Related Officers	1174
		(20)	Purchasing Officers and Buyers,	
			Except Wholesale and Retail Trade	1175
		(21)	Inspectors and Regulatory Officers	1176
		(22)	Occupations Related to Management	
		(20)	and Administration	1179
,	DC'	(23)	Buyers, Wholesale and Retail Trade	5191
3.	Professionals	(1)	Accountants, Auditors and Other	1171
		(2)	Financial Officers	1171
		(2)	Chemists	2111
		(3)	Geologists	2112

Column	Colum	n II	Column III
Column I	Colum	n II ational Unit Groups	Column III SOC Codes
Item Occupational Groups			
	(4)	Physicists	2113
	(5)	Meteorologists	2114
	(6)	Agriculturists and Related Scientists	2131
	(7)	Biologists and Related Scientists	2133
	(8)	Occupations in Life Sciences	2139
	(9)	Architects	2141
	(10)	Chemical Engineers	2142
	(11)	Civil Engineers	2143
	(12)	Electrical Engineers	2144
	(13)	Industrial Engineers	2145
	(14)	Agricultural Engineers	2146
	(15)	Mechanical Engineers	2147
	(16)	Metallurgical Engineers	2151
	(17)	Mining Engineers	2153
	(18)	Petroleum Engineers	2154
	(19)	Aerospace Engineers	2155
	(20)	Nuclear Engineers	2156
	(21)	Community Planners	2157
	(22)	Professional Engineers	2159
	(23)	Mathematicians, Statisticians and	0101
	(0.4)	Actuaries	2181
	(24)	Systems Analysts, Computer	0100
	(05)	Program and Related Occupations	2183
	(25)	Economists	2311
	(26)	Sociologists, Anthropologists and Related Social Scientists	2312
	(27)		2315
	(27)	Psychologists Occupations in Social Sciences	2319
	(28)	Social Workers	2331
	(29) (30)	Occupations in Social Work and	2551
	(30)	Related Fields	2339
	(31)	Judges and Magistrates	2341
	(32)	Lawyers and Notaries	2343
	(33)	Occupations in Law and	2575
	(33)	Jurisprudence	2349
	(34)	Supervisors: Occupations in Library,	
	(5 1)	Museum and Archival Sciences	2350
	(35)	Librarians, Archivists and	
		Conservators	2351
	(36)	Occupations in Library, Museum	
		and Archival Sciences	2359
	(37)	Educational and Vocational	
		Counsellors	2391
	(38)	Other Occupations in Social	
	40.0	Sciences and Related Fields	2399
	(39)	Ministers of Religion	2511
	(40)	Nuns and Brothers	2513
	(41)	Occupations in Religion	2519
	(42)	University Teachers	2711

em

Column 1	Colum	in II	Column III
Occupational Groups	Occup	ational Unit Groups	SOC Codes
	(43)	University Teaching and Related Occupations	2719
	(44)	Elementary and Kindergarten	2717
	( , , )	Teachers	2731
	(45)	Secondary School Teachers	2733
	(46)	Elementary and Secondary School	2.00
	` ′	Teaching and Related Occupations	2739
	(47)	Community College and Vocational	2701
	(40)	School Teachers	2791
	(48)	Fine Arts Teachers	2792
	(49)	Post-secondary School Teachers	2793
	(50)	Teachers of Exceptional Students	2795
	(51)	Other Teaching and Related	2700
	(50)	Occupations	2799
	(52)	Physicians and Surgeons	3111
	(53)	Dentists	3113
	(54)	Veterinarians	3115
	(55)	Osteopaths and Chiropractors	3117
	(56)	Health Diagnosing and Treating	2110
		Occupations	3119
	(57)	Supervisors: Nursing, Therapy and	2120
		Related Assisting Occupations	3130
	(58)	Nurses, Registered, Graduate and	2121
	(50)	Nurses-in-training	3131
	(59)	Audio and Speech Therapists	3136
	(60)	Physiotherapists	3137
	(61)	Occupational Therapists	3138
	(62)	Pharmacists	3151
	(63)	Dietitians and Nutritionists	3152
	(64)	Optometrists	3153
	(65)	Translators and Interpreters	3355
	(66)	Commissioned Officers, Armed	
		Forces	6116
Semi-Professionals and	(1)	Physical Sciences Technologists and	
Technicians		Technicians	2117
	(2)	Occupations in Physical Sciences	2119
	(3)	Life Sciences Technologists and	2125
		Technicians	2135
	(4)	Supervisors: Other Occupations in	2160
		Architecture and Engineering	2160
	(5)	Surveyors	2161
	(6)	Draughting Occupations	2163
	(7)	Architectural Technologists and	2164
	(0)	Technicians  Frankasian Technologists and	2164
	(8)	Engineering Technologists and	2165
	(0)	Technicians Other Occupations in Architecture	2103
	(9)	Other Occupations in Architecture	2169
		and Engineering	2107

	Column I	Colur		Column II
Item	Occupational Groups	Occuj	pational Unit Groups	SOC Codes
		(10)	Occupations in Mathematics, Statistics, Systems Analysis and Related Fields	2189
		(11)	Occupations in Welfare and	0222
		(12)	Community Services Technicians in Library, Museum	2333
			and Archival Sciences	2353
		(13)	Instructors and Training Officers	2797
		(14)	Registered Nursing Assistants	3134
		(15)	Nursing, Therapy and Related Assisting Occupations	3139
		(16)	Dispensing Opticians	3154
		(17)	Radiological Technologists and	3134
		(1/)	Technicians	3155
		(18)	Medical Laboratory Technologists	3133
		(10)	and Technicians	3156
		(19)	Denturists	3157
		(20)	Dental Hygienists and Dental	3137
		(==)	Assistants	3158
		(21)	Dental Laboratory Technicians	3161
		(22)	Respiratory Technicians	3162
		(23)	Other Occupations in Medicine and	5102
		()	Health	3169
		(24)	Painters, Sculptors and Related	
		(0.5)	Artists	3311
		(25)	Product and Interior Designers	3313
		(26)	Advertising and Illustrating Artists	3314
		(27)	Photographers and Camera Operators	3315
		(28)	Occupations in Fine and Commercial Arts, Photography and Related Fields	2210
		(20)		3319
		(29)	Producers and Directors, Performing and Audio-visual Arts	3330
		(30)	Conductors, Composers and	3330
		(50)	Arrangers	3331
		(31)	Musicians and Singers	3332
		(32)	Occupations Related to Music and	
		(0.0)	Musical Entertainment	3333
		(33)	Dancers and Choreographers	3334
		(34)	Actors/Actresses	3335
		(35)	Radio and Television Announcers	3337
		(36)	Occupations in Performing and Audio-visual Arts	3339
		(37)	Writers and Editors	3351
		(38)	Occupations in Writing	3359
		(39)	Supervisors: Occupations in Sports	
		(40)	and Recreation Coaches, Trainers and Instructors,	3360
		(10)	Sports and Recreation	3370

_	Column I	Colum		Column III
Item	Occupational Groups	Occup	ational Unit Groups	SOC Codes
		(41)	Referees and Related Officials	3371
		(42)	Athletes	3373
		(43)	Funeral Directors, Embalmers and Related Occupations	6141
		(44)	Air Pilots, Navigators and Flight Engineers	9111
		(45)	Radio and Television Broadcasting	
5.	Supervisors	(1)	Equipment Operators Supervisors: Stenographic and	9551
		(2)	Typing Occupations Supervisors: Bookkeeping, Account-recording and Related	4110
		(3)	Occupations Supervisors: Office Machine and	4130
			Electronic Data-processing	
		(4)	Equipment Operators Supervisors: Material Recording,	4140
			Scheduling and Distributing Occupations	4150
		(5)	Supervisors: Library, File and Correspondence Clerks and Related Occupations	
		(6)	Supervisors: Reception, Information, Mail and Message Distribution	4160
		(7)	Occupations Supervisors: Other Clerical and	4170
		(0)	Related Occupations	4190
		(8)	Supervisors: Sales Occupations, Commodities	5130
		(9)	Supervisors: Sales Occupations, Services	5170
		(10)	Supervisors: Other Sales Occupations	5190
		(11)	Supervisors: Food and Beverage Preparation and Related Service	3170
		(12)	Occupations Supervisors: Occupations in Lodging	6120
).	Foremen/Women	(1)	and Other Accommodation Supervisors: Apparel and Furnishing	6130
	- Cromon Tronien	, ,	Service Occupations	6160
		(2)	Supervisors: Other Service Occupations (Janitors, Charworkers)	6190
		(3)	Foremen/women: Other Farming, Horticultural and Animal	
		(4)	Husbandry Occupations Foremen/women: Forestry and	7180
		(5)	Lodging Occupations Foremen/women: Mining and	7510
			Quarrying Including Oil and Gas Field Occupations	7710

Column I	Colum	n II	Column III
Item Occupational Groups	Occup	ational Unit Groups	SOC Codes
	(6)	Foremen/women: Mineral Ore Treating Occupations	8110
	(7)	Foremen/women: Metal Processing and Related Occupations	8130
	(8)	Foremen/women: Clay, Glass and Stone Processing, Forming and Related Occupations	8150
	(9)	Foremen/women: Chemicals, Petroleum, Rubber, Plastic and	
		Related Materials Processing Occupations	8160
	(10)	Foremen/women: Food, Beverage and Related Processing Occupations	8210
	(11)	Foremen/women: Wood Processing Occupations, Except Pulp and Papermaking	8230
	(12)	Foremen/women: Pulp and Papermaking and Related	
	(13)	Occupations Foremen/women: Textile Processing	8250
	(14)	Occupations Foremen/women: Other Processing	8260 8290
	(15)	Occupations Foremen/women: Metal Machining Occupations	8310
	(16)	Foremen/women: Metal Shaping and Forming Occupations Except	
	(17)	Machining Foremen/women: Wood Machining Occupations	8330 8350
	(18)	Foremen/women: Clay, Glass, Stone and Related Materials Machining	0550
	(19)	Occupations Foremen/women: Other Machining	8370
	(20)	and Related Occupations Foremen/women: Fabricating and	8390
	(21)	Assembling Occupations: Metal Products	8510
	(21)	Foremen/women: Fabricating, Assembling, Installing and Repairing Occupations; Electrical, Electronic and Related Equipment	8530
	(22)	Foremen/women: Fabricating, Assembling, and Repairing Occupations; Wood Products	8540
	(23)	Foremen/women: Fabricating, Assembling and Repairing	
		Occupations: Textile, Fur and	8550

	Column I	Colun	nn II	Column III
Item	Occupational Groups	Occur	pational Unit Groups	SOC Codes
		(24)	Foremen/women: Fabricating, Assembling and Repairing Occupations: Rubber, Plastic and	
			Related Products	8570
		(25)	Foremen/women: Mechanics and Repairers	8580
		(26)	Foremen/women: Other Product Fabricating, Assembling and Repairing Occupations	8590
		(27)	Foremen/women: Excavating, Grading, Paving and Related	0370
			Occupations	8710
		(28)	Foremen/women: Electrical Power, Lighting and Wire Communications Equipment Erecting, Installing and	
			Repairing Occupations	8730
		(29)	Foremen/women: Other	9790
		(30)	Construction Trades Occupations Foremen/women: Air Transport	8780
		(30)	Operating Occupations	9110
		(31)	Foremen/women: Railway Transport Operating Occupations	9130
		(32)	Foremen/women: Motor Transport Operating Occupations	9170
		(33)	Foremen/women: Other Transport Equipment Operating Occupations	9190
		(34)	Foremen/women: Material Handling and Related Occupations	9310
		(35)	Foremen/women: Printing and	
		(36)	Related Occupations Foremen/women: Stationary Engine	9510
		()	and Utilities Equipment Operating and Related Occupations	9530
		(37)	Foremen/women: Electronic and Related Communications Equipment	0.550
			Operating Occupations	9550
		(38)	Foremen/women: Other Crafts and	9590
		(20)	Equipment Operating Occupations	9910
-	C1 1 W 1	(39)	Supervisors and Foremen/women Secretaries and Stenographers	4111
7.	Clerical Workers	(1)		4113
		(2)	Typists and Clerk-typists	4131
		(3)	Bookkeepers and Accounting Clerks Cashiers and Tellers	4133
		(4)	Insurance, Bank and Other	1133
		(5)	Financial Clerks	4135
		(6)	Statistical Clerks	4137
		(7)	Bookkeeping, Account-recording	
		(7)	and Related Occupations	4139
		(8)	Office Machine Operators	4141
		(9)	Electronic Data-processing	4143
			Equipment Operators	7173

	Column I	Colu	mn II	Column I
Iten	n Occupational Groups	Occu	pational Unit Groups	SOC Cod
		(10)	Production Clerks	4151
		(11)	Shipping and Receiving Clerks	4153
		(12)	Stock Clerks and Related	1100
			Occupations	4155
		(13)	Weighers	4157
		(14)	Material Recording, Scheduling and	
			Distributing Occupations	4159
		(15)	Library and File Clerks	4161
		(16)	Library, File and Correspondence Clerks and Related Occupations	4169
		(17)	Receptionists and Information	7107
			Clerks	4171
		(18)	Mail Carriers	4172
		(19)	Mail and Postal Clerks	4173
		(20)	Telephone Operators	4175
		(21)	Messengers	4177
		(22)	Reception, Information, Mail and	71//
		` ′	Message Distribution Occupations	4179
		(23)	Collectors	4191
		(24)	Claim Adjusters	4192
		(25)	Travel Clerks, Ticket, Station and	1172
		. ,	Freight Agents	4193
		(26)	Hotel Clerks	4194
		(27)	Personnel Clerks	4195
		(28)	General Office Clerks	4197
		(29)	Other Clerical and Related	
			Occupations	4199
8.	Sales Workers	(1)	Technical Sales Occupations and	
			Related Advisers	5131
		(2)	Commercial Travellers	5133
		(3)	Sales Clerks and Salespersons,	
			Commodities	5135
		(4)	St Vendors and Door-to-door Sales	
		(E)	Occupations	5141
		(5)	Newspaper Carriers and Vendors	5143
		(6)	Service Station Attendants	5145
		(7)	Sales Occupations: Commodities	5149
		(8)	Insurance Sales Occupations	5171
		(9)	Real Estate Sales Occupations	5172
		(10)	Sales Agents and Traders, Securities	5173
		(11)	Advertising Sales Occupations	5174
		(12)	Business Services Sales Occupations	5177
		(13)	Sales Occupations: Services	5179
		(14)	Route Drivers	5193
9.	Service Workers	(15)	Other Sales Occupations	5199
۶.	Service workers	(1)	Orderlies	3132
		(2)	Nursing Attendants	3135
		(3)	Attendants, Sports and Recreation	3375

	Column I	Column II		Column III
Item	Occupational Groups	Occup	SOC Codes	
		(4)	Occupations in Sports and Recreation	3379
		(5)	Police Officers and Detectives,	
			Government	6112
		(6)	Police Agents and Investigators,	
			Private	6113
		(7)	Guards and Related Security	
		(0)	Occupations	6115
		(8)	Other Ranks, Armed Forces	6117
		(9)	Protective Service Occupations	6119
		(10)	Chefs and Cooks	6121
		(11)	Bartenders	6123
		(12)	Food and Beverage Serving	(105
		(13)	Occupations	6125
		(15)	Food and Beverage Preparation and Related Service Occupations	6129
		(14)	Lodging Cleaners, Except Private	0129
		(11)	Household	6133
		(15)	Sleeping-car and Baggage Porters	6135
		(16)	Occupations in Lodging and Other	0133
		. /	Accommodation	6139
		(17)	Housekeepers, Servants and Related	
			Occupations	6142
		(18)	Barbers, Hairdressers and Related	
			Occupations	6143
		(19)	Guides	6144
		(20)	Travel and Related Attendants,	
		(01)	Except Food and Beverage	6145
		(21)	Child-care Occupations	6147
		(22)	Personal Service Occupations	6149
		(23)	Occupations in Labouring and Other Elemental Work: Other Services	6100
		(24)	Other Service Occupations	6198
0.	Skilled Crafts and	(1)	Fire-fighting Occupations	6199
	Trades Workers	(2)	Livestock Farmers	7113
		(3)	Crop Farmers	7115
		(4)	Farmers	7119
		(5)	Captains and Other Officers, Fishing	7117
		(-)	Vessels	7311
		(6)	Log Inspecting, Grading, Scaling	
			and Related Occupations	7516
		(7)	Tool and Die Making Occupations	8311
		(8)	Machinist and Machine Tool	
			Setting-up Occupations	8313
		(9)	Inspecting, Testing, Grading and	
			Sampling Occupations: Metal	0016
		(10)	Machining Short Matal Washers	8316
		(10)	Sheet Metal Workers	8333
		(11)	Boilermakers, Platers and Structural Metal Workers	8337
			Tribul Tr Ol Rolls	0551

Itam	Column I Occupational Groups	Colum	n II ational Unit Groups	Column II
Item	Occupational Oloups			8351
		(12)	Wood Patternmaking Occupations	8395
		(13)	Patternmakers and Mouldmakers	0393
		(14)	Other Machining and Related Occupations	8399
		(15)	Aircraft Fabricating and Assembling	0377
		(13)	Occupations	8515
		(16)	Electrical and Related Equipment	0010
		(10)	Installing and Repairing	
			Occupations	8533
		(17)	Electronic and Related Equipment	
			Installing and Repairing	
			Occupations	8535
		(18)	Radio and Television Repairers	8537
		(19)	Tailors and Dressmakers	8553
		(20)	Furriers	8555
		(21)	Aircraft Mechanics and Repairers	8582
		(22)	Rail Transport Equipment	0.502
		(22)	Mechanics and Repairers	8583
		(23)	Industrial, Farm and Construction Machinery Mechanics and Repairers	8584
		(24)	Business and Commercial Machine	0.70-
		(24)	Mechanics and Repairers	8585
		(25)	Inspecting, Testing, Grading and	
		(20)	Sampling Occupations: Equipment	
			Repair	8586
		(26)	Watch and Clock Repairers	8587
		(27)	Precision Instrument Mechanics and	
			Repairers	8588
		(28)	Electrical Power Line Workers and	
			Related Occupations	8731
		(29)	Construction Electricians and	0722
		(2.0)	Repairers	8733
		(30)	Wire Communications and Related	
			Equipment Installing and Repairing Occupations	8735
		(31)	Inspecting, Testing, Grading and	0755
		(31)	Sampling Occupations: Electrical	
			Power, Lighting and Wire	
			Communications Equipment	
			Erecting, Installing and Repairing	8736
		(32)	Electrical Power, Lighting and Wire	
			Communications, Equipment	
			Erecting, Installing and Repairing,	8739
		(22)	Occupations Carpenters and Pelated Occupations	8781
		(33)	Carpenters and Related Occupations Brick and Stone Masons and Tile	0/01
		(34)	Setters	8782
		(35)	Pipefitting, Plumbing and Related	
		(00)	Occupations	8791
		(36)	Glaziers	8795

	Column I	Colum	nn II	Column III
em	Occupational Groups	Occup	pational Unit Groups	SOC Codes
		(37)	Inspecting, Testing, Grading and Sampling Occupations: Other Construction Trades	8796
		(38)	Air Transport Operating Support	0770
		(30)	Occupations	9113
		(39)	Locomotive Operating Occupations	9131
		(40)	Deck Officers	9151
		(41)	Engineering Officers, Ship	9153
		(42)	Typesetting and Composing	
			Occupations	9511
		(43)	Printing Press Occupations	9512
		(44)	Stereotyping and Electrotyping Occupations	9513
		(45)	Printing Engraving, Except Photoengraving, Occupations	9514
		(46)	Photoengraving and Related	
		` ′	Occupations	9515
		(47)	Power Station Operators	9531
		(48)	Stationary Engine and Utilities Equipment Operating and Related	
			Occupations Occupations	9539
		(49)	Telegraph Operators	9553
		(50)	Sound and Video Recording and	
			Reproduction Equipment Operators	955
		(51)	Motion Picture Projectionists	9557
		(52)	Other Electronic and Related	
			Communications Equipment	
		/mm.	Operating Occupations	9559
		(53)	Other Crafts and Equipment	0500
	Comit abilled Menual	(1)	Operating Occupations	9599
0	Semi-skilled Manual	(1)	Livestock Farm Workers	7183 7185
	Workers	(2)	Crop Farm Workers	/103
		(3)	Inspecting, Testing, Grading and Sampling Occupations: Other	
			Farming, Horticultural and Animal Husbandry	7196
		(4)	Farm Machinery Operators	7197
		(5)	Trapping and Related Occupations	7315
		(6)	Forestry Conservation Occupations	7511
		(7)	Rotary Well-drilling and Related	, , , ,
	(8) (9) (10	(/)	Occupations	7711
		(8)	Blasting Occupations	7715
			Mining and Quarrying: Cutting, Handling and Loading Occupations	7717
		(10)	Mining and Quarrying Including Oil	7719
		(11)	and Gas Field Operations  Melting and Roasting Occupations,	
		(10)	Mineral Ores	8115
		(12)	Inspecting, Testing, Grading and Sampling Occupations: Mineral Ore	8116
			Treating	0110

	Column I	Colum	nn II	Column III
Item	Occupational Groups	Occup	pational Unit Groups	SOC Codes
		(13)	Metal Smelting, Converting and Refining Occupations	8131
		(14)	Metal Rolling Occupations	8135
		(15)	Inspecting, Testing, Grading and Sampling Occupations: Metal	0133
			Processing	8146
		(16)	Forming Occupations, Clay, Glass and Stone	8155
		(17)	Inspecting, Testing, Grading and Sampling Occupations: Clay, Glass	
		(18)	and Stone Processing and Forming Distilling, Subliming and	8156
			Carbonizing Occupations, Chemicals	0165
		(19)	and Related Materials	8165
		(1))	Inspecting, Testing, Grading and Sampling Occupations: Chemical, Petroleum, Rubber, Plastic and	
			Related Materials Processing	8176
		(20)	Wood Treating Occupations	8235
		(21)	Cellulose Pulp Preparing	
		(0.0)	Occupations	8251
		(22)	Inspecting, Testing, Grading and Sampling Occupations: Pulp and	
		(00)	Papermaking	8256
		(23)	Textile Weaving Occupations	8267
		(24) (25)	Knitting Occupations	8271
		(23)	Inspecting, Testing, Grading and Sampling Occupations: Other Processing	9204
		(26)	Metal Machining Occupations	8296 8319
		(27)	Forging Occupations	8331
		(28)	Welding and Flame Cutting	
		(29)	Occupations Inspecting, Testing, Grading and	8335
			Sampling Occupations: Metal Shaping and Forming, Except	
			Machining	8336
		(30)	Metal Shaping and Forming Occupations, Except Machining	8339
		(31)	Inspecting, Testing, Grading and Sampling Occupations: Wood	
		(32)		8356
		(32)	Abrading and Polishing Occupations: Clay, Glass, Stone and Related Materials	8373
		(33)	Inspecting, Testing, Grading and Sampling Occupations: Clay, Glass,	0313
			Stone and Related Materials	
		(34)	Machining Clay, Glass, Stone and Related	8376
				8379

	Occupational Groups	Colum	Column III	
Item		Occup	ational Unit Groups	SOC Codes
		(35)	Engravers, Etchers and Related Occupations	8391
		(36)	Inspecting, Testing, Grading and Sampling Occupations: Other Machining and Related Occupations	
		(37)	Industrial, Farm, Construction and Other Mechanized Equipment and Machinery Fabricating and	0370
		(38)	Assembling Occupations Business and Commercial Machines Fabricating and Assembling	8523
			Occupations	8525
		(39)	Inspecting, Testing, Grading and Sampling Occupations: Fabricating	
		(40)	and Assembling Metal Products Inspecting, Testing, Grading and Sampling Occupations, Eabricating	8526
			Sampling Occupations: Fabricating, Assembling, Installing and Repairing Electrical, Electronic and	
		(41)	Related Equipment Occupations in Labouring and Other	8536
		(41)	Elemental Work: Fabricating, Assembling, Installing and Repairing Electrical, Electronic and	
		(42)	Related Equipment	8538
		(42)	Inspecting, Testing, Grading and Sampling Occupations: Fabricating, Assembling and Repairing Wood Products	8546
		(43)	Motor Vehicle Mechanics and Repairers	8581
		(44)	Other Mechanics and Repairers	8589
		(45)	Jewellery and Silverware Fabricating, Assembling and	0307
		(46)	Repairing Occupations Marine Craft Fabricating,	8591
			Assembling and Repairing Occupations	8592
		(47)	Concrete Finishing and Related Occupations	8783
		(48)	Plasterers and Related Occupations	8784
		(49)	Insulating Occupations, Construction	8786
		(50)	Roofing, Waterproofing and Related Occupations	8787
		(51)	Structural Metal Erectors	8793
		(52)	Other Construction Trades Occupations	8799
		(53)	Air Transport Operating Occupations	9119
		(54)	Conductors and Brake Workers,	7127
		(34)	Railway	9133

	Column I	Column II		Column III SOC Codes
Item	Occupational Groups	Occup	Occupational Unit Groups	
		(55)	Railway Transport Operating	
			Support Occupations	9135
		(56)	Deck Crew, Ship	9155
		(57)	Engine and Boiler-room Crew, Ship	9157
		(58)	Water Transport Operating	0150
		(50)	Occupations	9159
		(59)	Bus Drivers	9171
		(60)	Taxi Drivers and Chauffeurs	9173
		(61)	Truck Drivers	9175
		(62)	Motor Transport Operating Occupations	9179
		(63)	Subway and Street Railway	7117
		(05)	Operating Occupations	9191
		(64)	Other Transport Equipment	
		()	Operating Occupations	9199
		(65)	Hoisting Occupations	9311
		(66)	Bookbinding and Related	
			Occupations	9517
		(67)	Photographic Processing	
		(60)	Occupations	9591
		(68)	Inspecting, Testing, Grading and	0016
		(60)	Sampling Occupations	9916
12.	Other Menuel	(69)	Other Occupations	9919
12.	Other Manual Workers	(1)	Laundering and Dry Cleaning Occupations	6162
	WOIROID	(2)	Pressing Occupations	6165
		(3)	Apparel and Furnishings Service	0105
		(5)	Occupations	6169
		(4)	Janitors, Charworkers and Cleaners	6191
		(5)	Elevator-operating Occupations	6193
		(6)	Nursery and Related Workers	7195
		(7)	Other Farming, Horticultural and	
			Animal Husbandry Occupations	7199
		(8)	Net, Trap and Line Fishing	
		(0)	Occupations	7313
		(9)	Fishing, Trapping and Related Occupations	7319
		(10)	Timber Cutting and Related	7517
		(10)	Occupations	7513
		(11)	Log Hoisting, Sorting, Moving and	
			Related Occupations	7517
		(12)	Occupations in Labouring and Other Elemental Work: Forestry and	
			Logging	7518
		(13)	Forestry and Logging Occupations	7519
		(14)	Rock and Soil Drilling Occupations	7713
		(15)	Occupations in Labouring and Other	
			Elemental Work: Mining and	
			Quarrying Oil and Gas Fields	7718

Column II Column II			n II	Column III	
em	Occupational Groups	Occup	ational Unit Groups	SOC Codes	
		(16)	Crushing and Grinding Occupations, Mineral Ores	8111	
		(17)	Mixing, Separating, Filtering and Related Occupations, Mineral Ores	8113	
		(18)	Occupations in Labouring and Other Elemental Work: Mineral Ore		
			Treating	8118	
		(19)	Mineral Ore Treating Occupations	8119	
		(20)	Metal Heat-treating Occupations	8133	
		(21)	Moulding, Coremaking and Metal Casting Occupations	8137	
		(22)	Metal Extruding and Drawing Occupations	8141	
		(23)	Plating, Metal Spraying and Related Occupations	8143	
		(24)	Occupations in Labouring and Other Elemental Work: Metal Processing	8148	
		(25)	Metal Processing and Related Occupations	8149	
		(26)	Furnace and Kiln Workers: Clay, Glass and Stone	8151	
		(27)	Separating, Grinding, Crushing and Mixing Occupations: Clay, Glass	0152	
		(28)	and Stone Occupations in Labouring and Other Elemental Work: Clay, Glass and	8153	
		(29)	Stone Processing and Forming Clay, Glass and Stone Processing,	8158	
		(30)	Forming and Related Occupations Mixing and Blending Occupations,	8159	
		(31)	Chemicals and Related Materials Filtering, Straining and Separating	8161	
		(20)	Occupations, Chemicals and Related Materials	8163	
		(32)	Roasting, Cooking and Drying Occupations, Chemicals and Related	0167	
		(33)	Materials Crushing and Grinding Occupations,	8167	
		(34)	Chemicals and Related Materials Coating and Calendering	8171	
			Occupations, Chemicals and Related Materials	8173	
		(35)	Occupations in Labouring and Other Elemental Work: Chemicals,		
			Petroleum, Rubber, Plastic and Related Materials Processing	8178	
		(36)	Chemicals, Petroleum, Rubber, Plastic and Related Materials		
		(37)	Processing Occupations Flour and Grain Milling	8179	
		(37)	Occupations		

Column I		Colur	Column III			
Item	Occupational Groups	Occuj	SOC Codes			
		(38)	Related Occupations			
		(39)	Slaughtering and Meat Cutting, Canning, Curing and Packing			
		(40)	Occupations Fish Canning, Curing and Packing	8215		
		(41)	Occupations Fruit and Vegetable Canning,	8217		
		(42)	Preserving and Packing Occupations Milk Processing and Related	8221		
		(43)	Occupations Sugar Processing and Related	8223		
		(4.4)	Occupations	8225		
		(44)	Inspecting, Testing, Grading, and Sampling Occupations: Food,			
		(45)	Beverage and Related Processing Beverage Processing and Related	8226		
		(46)	Occupations Occupations in Labouring and Other	8227		
			Elemental Work: Food, Beverage and Related Processing	8228		
		(47)	Food, Beverage and Related Processing Occupations	8229		
		(48)	Sawmill Sawyers and Related Occupations	8231		
		(49)	Plywood Making and Related Occupations			
		(50)	Inspecting, Testing, Grading, and Sampling Occupations: Wood Processing, Except Pulp and	8233		
			Papermaking	8236		
		(51)	Occupations in Labouring and Other Elemental Work: Wood Processing,			
		(52)	Except Pulp and Papermaking Wood Processing Occupations,	8238		
		(53)	Except Pulp and Papermaking Papermaking and Finishing	8239		
		(54)	Occupations	8253		
		(54)	Occupations in Labouring and Other Elemental Work: Pulp and	0.050		
		(55)	Papermaking Pulp and Papermaking and Related	8258		
		(56)		8259 8261		
		(57)	Textile Spinning and Twisting			
		(58)	Textile Winding and Reeling	8263		
		(59)		8265		
			~ .	8273		

Column I	Column II			
n Occupational Groups	Occup	pational Unit Groups	SOC Codes	
	(60)	Textile Finishing and Calendering Occupations	8275	
	(61)	Inspecting, Testing, Grading and Sampling Occupations: Textile		
		Processing	8276	
	(62)	Occupations in Labouring and Other	0.000.0	
	(62)	Elemental Work: Textile Processing	8278	
	(63)	Textile Processing Occupations	8279	
	(64)	Tobacco Processing Occupations	8293	
	(65)	Hide and Pelt Processing Occupations	8295	
	(66)	Occupations in Labouring and Other	8293	
	(00)	Elemental Work: Other Processing	8298	
	(67)	Other Processing Occupations	8299	
	(68)	Machine Tool Operating	0477	
	(00)	Occupations	8315	
	(69)	Metalworking-machine Operators	8334	
	(70)	Wood Sawing and Related	033 1	
	(, , ,	Occupations	8353	
	(71)	Planning, Turning, Shaping and		
		Related Wood Machining		
		Occupations	8355	
	(72)	Wood Sanding Occupations	8357	
	(73)	Wood Machining Occupations	8359	
	(74)	Cutting and Shaping Occupations: Clay, Glass, Stone and Related		
		Materials	8371	
	(75)	Filing, Grinding, Buffing, Cleaning	0000	
	(7.6)	and Polishing Occupations	8393	
	(76)	Engine and Related Equipment		
		Fabricating and Assembling Occupations	8511	
	(77)	Motor Vehicle Fabricating and	0311	
	(//)	Assembling Occupations	8513	
	(78)	Precision Instruments and Related		
	( /	Equipment Fabricating and		
		Assembling Occupations	8527	
	(79)	Occupations in Labouring and Other		
		Elemental Work: Fabricating and	0.500	
	(0.0)	Assembling Metal Products	8528	
	(80)	Other Fabricating and Assembling Occupations: Metal Products	8529	
	(81)	Electrical and Related Equipment		
		Fabricating and Assembling	0251	
	(03)	Occupations  Floatenia and Bolated Fauitment	8351	
	(82)	Electronic and Related Equipment Fabricating and Assembling		
		Occupations	8534	

	Column I	Colum		Column III
Item	Occupational Groups	Occupa	ational Unit Groups	SOC Codes
		(83)	Fabricating, Assembling, Installing and Repairing Occupations: Electrical, Electronic and Related Equipment	8539
		(84)	Cabinet and Wood Furniture Makers	8541
		(85)	Occupations in Labouring and Other Elemental Work: Fabricating, Assembling and Repairing Wood	
			Products	8548
		(86)	Fabricating, Assembling and Repairing Occupations: Wood	
			Products	8549
		(87)	Patternmaking, Marking and Cutting Occupations: Textile, Fur	
			and Leather Products	8551
		(88)	Milliners, Hat and Cap Makers	8557
		(89)	Shoemaking and Repairing	
			Occupations	8561
		(90)	Upholsterers	8562
		(91)	Sewing Machine Operators, Textile and Similar Materials	8563
		(92)	Inspecting, Testing, Grading and Sampling Occupations: Fabricating, Assembling and Repairing Textile,	2566
		(93)	Fur and Leather Products Occupations in Labouring and Other Elemental Work: Fabricating, Assembling and Repairing Textile,	8566
		(94)	Fur and Leather Products Fabricating, Assembling and	8568
		(54)	Repairing Occupations: Textile, Fur and Leather Products	8569
		(95)	Bonding and Cementing Occupations: Rubber, Plastic and Related Products	8571
		(96)	Moulding Occupations: Rubber, Plastic and Related Products	8573
		(97)	Cutting and Finishing Occupations: Rubber, Plastic and Related	0.535
			Products	8575
		(98)	Inspecting, Testing, Grading and Sampling Occupations: Fabricating, Assembling and Repairing Rubber, Plastic and Related Products	8576
		(99)	Occupations in Labouring and Other Elemental Work: Fabricating,	
		(100)	Assembling and Repairing Rubber, Plastic and Related Products Fabricating, Assembling and	8578
			Repairing Occupations: Rubber, Plastic and Related Products	8579

	Column I		Column II				
Item	Occupational Groups	Occup.	ational Unit Groups	SOC Code			
		(101)	Paper Product Fabricating and Assembling Occupations	8595			
		(102)	Painting and Decorating Occupations	8595			
		(103)	Inspecting, Testing, Grading and Sampling Occupations: Other Product Fabricating, Assembling				
		(104)	and Repairing Occupations in Labouring and Other Elemental Work: Other Product Fabricating, Assembling and	8596			
		(105)	Repairing Other Product Fabricating, Assembling and Repairing	8598			
		(106)	Occupations Excavating, Grading and Related	8599			
		(107)	Occupations Paving, Surfacing and Related	8711			
			Occupations	8713			
		(108)	Railway Section and Track Workers	8715			
		(109)	Occupations in Labouring and Other Elemental Work: Excavating, Grading, Paving and Related Activities	8718			
		(110)	Excavating, Grading, Paving and Related Occupations	8719			
		(111)	Occupations in Labouring and Other Elemental Work: Electrical Power, Lighting and Wire Communications Equipment Erecting, Installing and Repairing	8738			
		(112)	Painters, Paperhangers and Related Occupations	8785			
		(113)	Occupations Occupations in Labouring and Other Elemental Work: Other	0703			
			Construction Trades	8798			
		(114)	Railway Transport Operating Occupations	9139			
		(115)	Railway Vehicle Operators, Except Rail Transport	9193			
		(116)	Longshore Workers, Stevedores and Freight Handlers	9313			
		(117)	Parcel Carriers	9314			
		(117) (118)	Material Handling Equipment	7517			
		(110)	Operators	9315			
		(119)	Packaging Occupations	9317			
		(120)	Occupations in Labouring and Other Elemental Work: Material Handling				
			and Related Activities	9318			
		(121)	Other Material Handling and Related Occupations	9319			

Column I Item Occupational Groups	Colum	Column III SOC Codes	
	(122)	Occupations in Labouring and Other Elemental Work: Printing and Related Activities	9518
		Printing and Related Occupations Occupations in Labouring and Other Elemental Work	9519 9918

# SCHEDULE IV

(Subsection 12(1))

Item			nmn I strial Classification	Indu	mn II strial Group cription
1.	AGRICULTURAL AND RELATED SERVICE INDUSTRIES	(1)	Agricultural Industries	(a) (b) (c) (d) (e) (f)	Livestock Farms (Except Animal Specialities) Other Animal Specialty Farms Field Crop Farms Field Crop Combination Farms Fruit and Other Vegetable Farms Horticultural
				(g)	Specialties Livestock, Field Crop and Horticultural Combination Farms
		(2)	Service Industries Incidental to Agriculture	(a)	Services Incidental to Livestock and Animal
			Agriculture	(b)	Specialties Services Incidental to Agricultural Crops
				(c)	Other Services Incidental to Agriculture
2.	FISHING AND TRAPPING INDUSTRIES	(1)	Fishing and Trapping Industries	(a) (b) (c)	Fishing Industries Services Incidental to Fishing Trapping
3.	LOGGING AND	(1)	Logging Industry	(a)	Logging Industry
	FORESTRY INDUSTRIES	(2)	Forestry Services Industry	(a) (a)	Forestry Services Industry

Item			umn I ustrial Classification	Indi	umn II ustrial Group cription
4.	MINING (INCLUDING MILLING), QUARRYING	(1)	Mining Industries	(a) (b)	Metal Mines Non-Metal Mines (except Coal) Coal Mines
	AND OIL WELL INDUSTRIES	(2)	Crude Petroleum and Natural Gas Industries	(a)	Crude Petroleum and Natural Gas Industries
		(3)	Quarry and Sand Pit Industries	(a) (b)	Stone Quarries Sand and Gravel Pits
		(4)	Service Industries Incidental to Mineral Extraction	(a)	Service Industries Incidental to Crude Petroleum and Natural Gas
				(b)	Service Industries Incidental to Mining
5.	MANUFACTURING INDUSTRIES	(1)	Food Industries	(a)	Meat and Poultry Products Industries
				(b)	Fish Products Industry
				(c)	Fruit and Vegetable Industries
				(d)	Dairy Products Industries
				(e)	Flour, Prepared Cereal Food and Feed Industries
				(f)	Vegetable Oil Mills (except Corn Oil)
				(g)	Bakery Products Industries
				(h)	Sugar and Sugar Confectionery Industries
				(i)	Other Food Products Industries
		(2)	Beverage Industries	(a) (b)	Soft Drink Industry Distillery Products Industry
				(c)	Brewery Products Industry
				(d)	Wine Industry
		(3)	Tobacco Products Industries	(a) (b)	Leaf Tobacco Industry Tobacco Products Industry
		(4)	Rubber Products Industries	(a)	Tire and Tube Industry

	IN	DUSTRIAL SECTOR	S	
Item		ımn I ıstrial Classification	Ind	umn II ustrial Group cription
			(b) (c)	Rubber Hose and Belting Industry Other Rubber Products Industries
	(5)	Plastic Products Industries	(a) (b) (c) (d)	Foamed and Expanded Plastic Products Industry Plastic Pipe and Pipe Fittings Industry Plastic Film and Sheeting Industry Other Plastic Product Industries
	(6)	Leather and Allied Products Industries	(a)	Leather and Allied Products Industries
	(7)	Primary Textile Industries	(a) (b)	Man-Made and Filament Yarn Industry Spun Yarn and
			(c)	Woven Cloth Industries Broad Knitted Fabric Industry
	(8)	Textile Products Industries	(a)	Natural Fibres Processing and Felt Products Industry
			(b)	Carpet, Mat and Rug Industry
			(c)	Canvas and Related Products Industry
			(d)	Other Textile Product Industries
	(9)	Clothing Industries	(a)	Men's and Boy's Clothing Industries
			(b) (c)	Women's Clothing Industries Children's Clothing
			(d)	Industry Other Clothing and
	(10)	Wood Industries	(a)	Apparel Industries Sawmill, Planing Mill
	(10)	Wood Madding	(b)	and Shingle Mill Products Industries Veneer and Plywood
			(c)	Industries Sash, Door and Other
				Millwork Industries

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Item		mn I strial Classification	Indu	Column II Industrial Group Description		
			(d) (e) (f)	Wooden Box and Pallet Industry Coffin and Casket Industry Other Wood Industries		
	(11)	Furniture and Fixture Industries	(a) (b) (c)	Household Furniture Industries Office Furniture Industries Other Furniture and		
	(12)	Paper and Allied Products Industries	(a) (b) (c)	Pulp and Paper Industries Asphalt Roofing Industry Paper Box and Bag Industries		
	(10)		(d)	Other Converted Paper Products Industries		
	(13)	Printing, Publishing and Allied Industries	(a) (b) (c) (d)	Commercial Printing Industries Platemaking, Typesetting and Bindery Industry Publishing Industries Combined Publishing		
			(u)	and Printing Industries		
	(14)	Primary Metal Industries	(a) (b)	Primary Steel Industries Steel Pipe and Tube Industry		
			(c) (d)	Iron Foundries Non-Ferrous Metal Smelting and Refining Industries		
			(e)	Aluminum Rolling, Casting and Extruding Industry		
			(f)	Copper and Copper Alloy Rolling, Casting and Extruding Industry		

	Colı	ımn I	Coli	umn II		
Item		Industrial Classification		Industrial Group Description		
			(g)	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries		
	(15)	Fabricated Metal Products Industries (Except	(a)	Power Boiler and Heat Exchanger Industry		
		Machinery and Transportation Equipment	(b)	Fabricated Structural Metal Products Industries		
		Industries)	(c)	Ornamental and Architectural Metal Products Industries		
			(d)	Stamped, Pressed and Coated Metal Products Industries		
			(e)	Wire and Wire		
			(f)	Products Industries Hardware, Tool and Cutlery Industries		
			(g)	Heating Shop Industry		
			(h)	Machine Shop Industry		
			(i)	Other Metal Fabricating Industries		
	(16)	Machinery Industries (Except Electrical	(a)	Agricultural Implement Industry		
		Machinery)	(b)	Commercial Refrigeration and Air Conditioning Equipment Industry		
			(c)	Other Machinery and Equipment Industries		
	(17)	Transportation Equipment Industries	(a)	Aircraft and Aircraft Parts Industry		
			(b)	Motor Vehicle Industry		
			(c)	Truck and Bus Body and Trailer Industries		
			(d)	Motor Vehicle Parts and Accessories Industries		
			(e)	Railroad Rolling Stock Industry		
			(f)	Shipbuilding and Repair Industry		
			(g)	Boatbuilding and Repair Industry		

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Colu	mn I strial Classification	Indu	mn II strial Group cription
		(h)	Other Transportation Equipment Industries
(18)	Electrical and Electronic Products	(a)	Small Electrical Appliance Industry
	Industries	(b)	Major Appliance Industry (Electric and Non-Electric)
		(c)	Electric Lighting Industries
		(d)	Record Player, Radio and Television Receiver Industry
		(e)	Communication and Other Electronic Equipment Industries
		(f)	Office, Store and Business Machine Industries
		(g)	Electrical Industrial Equipment Industries
		(h)	Communications and Energy Wire and Cable Industry
		(i)	Other Electrical Products Industries
(19)	Non-Metallic Mineral Products Industries	(a)	Clay Products Industries
		(b)	Hydraulic Cement Industry
		(c)	Concrete Products Industries
		(d)	Ready-Mix Concrete Industry
		(e)	Glass and Glass Products Industries
		(f)	Abrasives Industry
		(g)	Lime Industry
		(h)	Other Non-Metallic Mineral Products Industries
(20)	Refined Petroleum and Coal Products	(a)	Refined Petroleum Products Industries
	Industries	(b)	Other Petroleum and Coal Products Industries
(21)	Chemical and Chemical Products	(a)	Industrial Chemical Industries

			mn I		ımn II	
Iten	n	Indu	strial Classification	Industrial Group Description		
			Industries	(b)	Agricultural Chemical Industries	
				(c)	Plastic and Synthetic Resin Industry	
				(d)	Pharmaceutical and Medicine Industry	
				(e)	Paint and Varnish Industry	
				(f)	Soap and Cleaning Compounds Industry	
				(g)	Toilet Preparations Industry	
				(h)	Other Chemical Products Industries	
		(22)	Other Manufacturing Industries	(a)	Scientific and Professional Equipment Industries	
				(b)	Jewellery and Precious Metal Industries	
				(c)	Sporting Goods and Toy Industries	
				(d)	Sign and Display Industry	
				(e)	Other Manufactured Products Industries	
6.	CONSTRUCTION INDUSTRIES	(1)	Building, Developing and General	(a)	Residential Building and Development	
			Contracting Industries	(b)	Non-Residential Building and Development	
		(2)	Industrial and Heavy (Engineering) Construction Industries	(a)	Industrial Construction (Other Than Buildings)	
				(b)	Highway and Heavy Construction Industries	
		(3)	Trade Contracting Industries	(a) (b)	Site Work Structural and Related Work	
				(c)	Exterior Close-In Work	
				(d)	Plumbing, Heating and Air Conditioning, Mechanical Work	
				(e)	Mechanical Specialty Work	
				(f)	Electrical Work	

Item			mn I estrial Classification	Indu	Column II Industrial Group Description		
				(g) (h)	Interior and Finishing Work Other Trade Work		
		(4)	Service Industries Incidental to	(a)	Project Management Construction		
			Construction	(b)	Other Services Incidental to Construction		
7.	TRANSPORTATION AND STORAGE	(1)	Transportation Industries	(a)	Air Transport Industries		
	INDUSTRIES			(b)	Service Industries Incidental to Air Transport		
				(c)	Railway Transport and Related Service Industries		
				(d)	Water Transport Industries		
				(e)	Service Industries Incidental to Water Transport		
				(f)	Truck Transport Industries		
				(g)	Public Passenger Transit Systems Industries		
				(h)	Other Transportation Industries		
				(i)	Other Service Industries Incidental to Transportation		
		(2)	Pipeline Transport Industries	(a)	Pipeline Transport Industries		
		(3)	Storage and Warehousing	(a)	Grain Elevator Industry		
			Industries	(b)	Other Storage and Warehousing Industries		
3.	COMMUNICATIONS AND OTHER UTILITY	S(1)	Communication Industries	(a)	Telecommunication Broadcasting Industries		
	INDUSTRIES			(b)	Telecommunication Carriers Industry		
				(c)	Other Telecommunication		
				(d)	Industries Postal and Courier Service Industries		

		IN	DUSTRIAL SECTORS		
Iter	n		umn I ustrial Classification	Ind	umn II ustrial Group cription
		(2)	Other Utility Industries	(a) (b) (c) (d)	Electric Power Systems Industry Gas Distribution Systems Industry Water Systems Industry Other Utility Industries
9.	WHOLESALE TRADE INDUSTRIES	(1)	Farm Products Industries, Wholesale	(a)	Farm Products, Wholesale
		(2)	Petroleum Products Industries, Wholesale	(a)	Petroleum Products, Wholesale
		(3)	Food, Beverage, Drug and Tobacco Industries, Wholesale	(a) (b) (c) (d)	Food, Wholesale Beverage, Wholesale Drugs and Toilet Preparations, Wholesale Tobacco Products, Wholesale
		(4)	Apparel and Dry Goods Industries, Wholesale	(a) (b)	Apparel, Wholesale Dry Goods, Wholesale
		(5)	Household Goods Industries, Wholesale	(a) (b) (c)	Electrical and Electronic Household Appliances and Parts, Wholesale Household Furniture, Wholesale Household Furnishings, Wholesale
		(6)	Motor Vehicle, Parts and Accessories Industries, Wholesale	(a) (b)	Motor Vehicles, Wholesale Motor Vehicle Parts and Accessories, Wholesale
		(7)	Metals, Hardware, Plumbing, Heating and Building Materials Industries, Wholesale	(a)	Metal and Metal Products, Wholesale Hardware and Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale Lumber and Building Materials, Wholesale

		Column I			Column II		
Iten	n	Industrial Classification			Industrial Group Description		
		(8)	Machinery, Equipment and Supplies	(a)	Farm Machinery, Equipment and Supplies, Wholesale		
			Industries, Wholesale	(b)	Construction, Forestry and Mining Machinery, Equipment and Supplies, Wholesale		
				(c)	Industrial Machinery, Equipment and Supplies, Wholesale		
				(d)	Electrical and Electronic Machinery, Equipment and Supplies, Wholesale		
				(e)	Other Machinery, Equipment and Supplies, Wholesale		
		(9)	Other Products Industries,	(a)	Waste Materials, Wholesale		
			Wholesale	(b)	Paper and Paper Products, Wholesale		
				(c)	Agricultural Supplies, Wholesale		
				(d)	Toys, Amusement and Sporting Goods, Wholesale		
				(e)	Photographic Equipment and Musical Instruments and Supplies, Wholesale		
				(f)	Jewellery and Watches, Wholesale		
				(g)	Industrial and Household Chemicals, Wholesale		
				(h)	General Merchandise, Wholesale		
				(i)	Other Products Wholesale		
10.	RETAIL TRADE INDUSTRIES	(1)	Food, Beverage and Drug Industries, Retail	(a) (b)	Food Stores Liquor, Wine and Beer Stores		
				(c)	Prescription Drugs and Patent Medicine Stores		

Item		umn I ustrial Classification	Indu	umn II ustrial Group cription
	(2)	Shoe, Apparel, Fabric	(a)	Shoe Stores
		and Yarn Industries, Retail	(b)	Men's Clothing Stores
			(c)	Women's Clothing Stores
			(d) (e)	Clothing Stores Fabric and Yarn Stores
	(3)	Household Furniture, Appliances and	(a)	Household Furniture Stores
		Furnishing Industries, Retail	(b)	Appliance, Television, Radio and Stereo Stores
			(c)	Household Furnishings Stores
	(4)	Automotive Vehicles, Parts and Accessories Industries, Sales	(a) (b)	Automobile Dealers Recreational Vehicle Dealers
		and Service	(c)	Gasoline Service Stations
			(d)	Automotive Parts and Accessories Stores
			(e)	Motor Vehicle Repair Shops
			(f)	Other Motor Vehicle Services
	(5)	General Retail Merchandising Industries	(a)	General Retail Merchandising Industries
	(6)	Other Retail Store Industries	(a)	Book and Stationery Stores
			(b)	Florists, Lawn and Garden Centres
			(c)	Hardware, Paint, Glass and Wallpaper Stores
			(d)	Sporting Goods and Bicycle Shops
			(e)	Musical Instrument and Record Stores
			(f)	Jewellery Stores and Watch and Jewellery Repair Shops
			(g)	Camera and Photographic Supply Stores
			(h)	Toy, Hobby, Novelty and Souvenir Stores

Item			Column I Industrial Classification		Column II Industrial Group Description  (i) Other Retail Stores		
		(7)	7) Non-Store Retail Industries		Vending Machine Operators Direct Sellers		
11.	FINANCE AND INSURANCE INDUSTRIES	(1)	Deposit Accepting Intermediary Industries	(b) (a) (b) (c) (d) (e) (f)	Central Bank Chartered Banks and Other Banking-Type Intermediaries Trust Companies Deposit Accepting Mortgage Companies Credit Unions Other Deposit Accepting Intermediaries		
		(2)	Consumer and Business Financing Intermediary Industries	(a) (b)	Consumer Loan Companies Business Financing Companies		
		(3)	Investment Intermediary Industries	(a) (b) (c)	Portfolio Investment Intermediaries Mortgage Companies Other Investment Intermediaries		
		(4)	Insurance Industries	(a) (b) (c)	Life Insurers Deposit Insurers Property and Casualty Insurers		
		(5)	Other Financial Intermediary Industries	(a) (b) (c)	Security Brokers and Dealers Mortgage Brokers Security and Commodity Exchanges		
				(d)	Other Financial Intermediaries		
12.	REAL ESTATE OPERATOR AND INSURANCE AGENT	(1)	Real Estate Operator Industries (Except Developers)	(a) (b)	Operators of Buildings and Dwellings Other Real Estate Operators		
	INDUSTRIES	(2)	Insurance and Real Estate Agent Industries	(a)	Insurance and Real Estate Agencies		

_		Column I			ımn II	
Iten	Item		strial Classification	Industrial Group Description		
13.	BUSINESS SERVICE INDUSTRIES	(1)	Business Service Industries	(a)	Employment Agencies and Personnel Suppliers	
				(b)	Computer and Related Services	
				(c)	Accounting and Bookkeeping Services	
				(d)	Advertising Services	
				(e)	Architectural, Engineering and Other Scientific and Technical	
				(f)	Services Offices of Lawyers and Notaries	
				(g)	Management Consulting Services	
				(h)	Other Business Services	
14.	GOVERNMENT	(1)	Federal Government Service Industries	(a)	Defence Services	
	SERVICE INDUSTRIES			(b)	Protective Services	
				(c)	Labour, Employment and Immigration Services	
				(d)	Foreign Affairs and International Assistance	
				(e)	General Administrative Services	
				(f)	Human Resource Administration	
				(g)	Economic Services Administration	
		(2)	Provincial and	(a)	Protective Services	
			Territorial Government Service	(b)	Labour and Employment Services	
			Industries	(c)	General Administrative Services	
				(d)	Human Resource Administration	
				(e)	Economic Services Administration	
		(3)	Local Government Service Industries	(a)	Protective Services General	
			Service industries	(b)	Administrative Services	

Item		Column I Industrial Classification			Column II Industrial Group Description		
	_			(c) (d)	Human Resource Administration Economic Services Administration		
	(	(4)	International and Other Extra-Territorial Government Service Industries	(a)	International and Other Extra-Territorial Agencies		
15.	EDUCATIONAL (SERVICE	(1)	Educational Service Industries	(a)	Elementary and		
	INDUSTRIES		industries	(b)	Secondary Education Post-Secondary Non-University Education		
				(c)	University Education		
				(d)	Library Services		
				(e)	Museums and Archives		
				(f)	Other Educational Services		
16.	HEALTH AND SOCIAL SERVICE INDUSTRIES	(1)	Health and Social Service Industries	(a) (b)	Hospitals Other Institutional Health and Social Services		
				(c)	Non-Institutional Health Services		
				(d)	Non-Institutional Social Services		
				(e)	Offices of Physicians, Surgeons and Dentists, Private Practice		
				(f)	Office of Other Health Practitioners		
				(g)	Offices of Social Services Practitioners		
				(h)	Medical and Other Health Laboratories		
				(i)	Health and Social Service Associations and Agencies		
17.	ACCOMMODATION,	(1)	Accommodation Service Industries	(a)	Hotels, Motels and Tourist Courts		
	AND BEVERAGE SERVICE			(b)	Lodging Houses and Residential Clubs		
	INDUSTRIES			(c)	Camping Grounds and Travel Trailer Parks		
				(d)	Recreation and Vacation Camps		

		IN	DUSTRIAL SECTORS		
		Colu	mn I		ımn II
Item		Indu	strial Classification		estrial Group cription
		(2)	Food and Beverage Service Industries	(a) (b)	Food Services Taverns, Bars and Night Clubs
18.	OTHER SERVICE INDUSTRIES	(1)	Amusement and Recreational Service Industries	(a) (b) (c)	Motion Picture, Audio and Video Production and Distribution Motion Picture Exhibition Theatrical and Other Staged Entertainment Services
				(d) (e)	Commercial Spectator Sports Sports and Recreation
				(0)	Clubs and Services
				(f) (g)	Gambling Operations Other Amusement and Recreational Services
		(2)	Personal and Household	(a)	Barber and Beauty Shops
			Service Industries	(b)	Laundries and Cleaners
				(c)	Funeral Services
				(d) (e)	Private Households Other Personal and Household Services
		(3)	Membership Organization	(a)	Religious Organizations
			Industries	(b) (c)	Business Associations Professional Membership Associations
				(d)	Labour Organizations
				(e)	Political Organizations
				(f)	Civic and Fraternal Organizations
		(4)	Other Service Industries	(a)	Machinery and Equipment Rental and Leasing Services
				(b)	Automobile and Truck Rental and Leasing Services
				(c)	Photographers
				(d) (e)	Other Repair Services Services to Buildings and Dwellings
				(f)	Travel Services

	Column I	Column II		
[tem	Industrial Classification	Industrial Group Description		
		(g) Other Services		

#### SCHEDULE V

(Paragraph 15(1)(b))

# TABLE OF SALARY SECTIONS \$70,000 and over \$65,000 - \$69,999 \$60,000 - \$64,999 \$55,000 - \$59,999 \$50,000 — \$54,999 \$45,000 — \$49,999 \$40,000 — \$44,999 \$35,000 — \$39,999 \$30,000 -- \$34,999 \$27,500 — \$29,999 \$25,000 — \$27,499 \$22,500 - \$24,999 \$20,000 - \$22,499 \$17,500 - \$19,999 \$15,000 - \$17,499 \$12,500 - \$14,999 \$10,000 - \$12,499 \$ 7,500 - \$ 9,999 \$ 5,000 - \$ 7,499 \$ 2,500 - \$ 4,999

\$ 0 - \$ 2,499



# UNEMPLOYMENT INSURANCE ACT

# An Act respecting unemployment insurance in Canada

R.S.C. 1985, c. U-1, as am. R.S. 1985, c. 26 (1st Supp.); c. 5 (2nd Supp.), ss. 3-9; c. 43 (2nd Supp.); c. 14 (3rd Supp.); c. 36 (3rd Supp.); c. 38 (3rd Supp.), ss. 3-4; c. 1 (4th Supp.), ss. 35-37; c. 4 (4th Supp.); c. 46 (4th Supp.), ss. 2-4; c. 51 (4th Supp.), s. 23; c. 53 (4th Supp.); 1990, c. 8, ss. 74-75; c. 40; 1991, c. 49, ss. 224-235; c. 51, ss. 6, 7; 1992, c. 1, s. 139; c. 27, s. 90(n); 1993, c. 1, s. 2; c. 13, ss 18-25 (but see ss. 27 and 28); c. 24, ss. 151, 152 and 155; c. 27, s. 228; c. 34, s. 131; 1994, c. 13, ss. 7, 8; 1994, c. 18, ss. 21-28; 1994, c. 21, ss. 129-131

#### SHORT TITLE

1. Short title.—This Act may be cited as the Unemployment Insurance Act.

#### INTERPRETATION

#### 2. (1) Definitions.—In this Act,

- "average national rate of unemployment" means the monthly national rates of unemployment in a year averaged for the year;
- "benefit period" means the period described in sections 8 and 9;
- "board of referees" means a board of referees established under Part IV;
- "claimant" means a person who applies or has applied for benefit under this Act;
- "Commission" means the Canada Employment and Immigration Commission;
- "employee's premium" means the percentage of his insurable earnings that a person employed in insurable employment is required to pay under section 51;
- "employer" includes a person who has been an employer;
- "employer's premium" means the amount that an employer of an insured person is required to pay under section 51 in respect of that insured person;
- "employment" means the act of employing or the state of being employed;
- "excepted employment" means employment specified in subsection 3(2);
- "insurable earnings" means, in relation to any period, the total amount of the earnings from insurable employment for that period of an insured person or the maximum insurable earnings for that period as prescribed by or under this Act, whichever is the lesser;
- "insurable employment" means employment specified in subsection 3(1);
- "insured person" means a person who is or has been employed in insurable employment;
- "interruption of earnings" means an interruption that occurs in the earnings of an insured person at any time and in any circumstances determined by the regulations;

- "labour dispute" means any dispute between employers and employees, or between employees and employees, that is connected with the employment or non-employment, or the terms or conditions of employment, of any persons;
- "maximum insurable earnings" means
  - (a) in relation to any week, the maximum weekly insurable earnings, and
  - (b) in relation to a year, the maximum yearly insurable earnings;
- "maximum weekly insurable earnings" has the meaning assigned by section 47;
- "maximum yearly insurable earnings" means the amount obtained by multiplying the maximum weekly insurable earnings by fifty-two;
- "Minister" means the Minister of Employment and Immigration except in Parts III and VII;
- "national rate of unemployment" means the rate of unemployment as determined by Statistics Canada for the whole of Canada;
- "overpayment of benefits" does not include a "benefit repayment" as described in Part VII;
- "prescribed" means
  - (a) in the case of a form or the information to be given on a form, authorized by the Minister having control and direction of the administration of the Part of this Act to which the context extends, and
  - (b) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;
- "provincial law" means, in sections 17, 18, 44 and 50, the provisions of any Act of a legislature of a province authorizing, or entitling a person to, the payment of benefits under a plan established by or pursuant to that Act;
- "rate of unemployment" means the rate of unemployment as determined from time to time in a year;
- "umpire" means an umpire appointed under Part IV;
- "week" means a period of seven consecutive days commencing on and including Sunday; "year" means calendar year.
  - (2) [Repealed 1990, c. 40, s. 1(3).]
- (3) Rates of unemployment produced by Statistics Canada.—Where, for any purposes, the use of rates of unemployment produced by Statistics Canada is required under this Act or the regulations, the rates used by the Commission shall be those most recently produced at the time it is appropriate or necessary for the Commission to make a final determination in respect of or involving the use of those rates. 1990, c. 40, s. 1; 1991, c. 49, s. 224.

#### INSURABLE EMPLOYMENT

- 3. (1) Meaning of insurable employment.—Insurable employment is employment that is not included in excepted employment and is
  - (a) employment in Canada by one or more employers, under any express or implied contract of service or apprenticeship, written or oral, whether the earnings of the employed person are received from the employer or some other person and

- whether the earnings are calculated by time or by the piece, or partly by time and partly by the piece, or otherwise;
- (b) employment in Canada as described in paragraph (a) under Her Majesty in right of Canada;
- (c) service in the Canadian Forces or in any police force;
- (d) employment included in insurable employment by regulation under section 4;and
- (e) employment in Canada of an individual as sponsor of a project under programs designed primarily to create employment and conducted by the Government of Canada pursuant to any Act of Parliament.
- (2) Excepted employment.—Excepted employment is
- (a) [Repealed 1990, c. 40, s. 2(1).]
- (b) employment of a casual nature other than for the purpose of the employer's trade or business;
- (c) subject to paragraph (d), employment where the employer and employee are not dealing with each other at arm's length and, for the purposes of this paragraph,
  - (i) the question of whether persons are not dealing with each other at arm's length shall be determined in accordance with the provisions of the *Income Tax Act*, and
  - (ii) where the employer is, within the meaning of that Act, related to the employee, they shall be deemed to deal with each other at arm's length if the Minister of National Revenue is satisfied that, having regard to all the circumstances of the employment, including the remuneration paid, the terms and conditions, the duration and the nature and importance of the work performed, it is reasonable to conclude that they would have entered into a substantially similar contract of employment if they had been dealing with each other at arm's length;
- (d) the employment of a person by a corporation if the person controls more than forty per cent of the voting shares of that corporation;
- (e) employment in Canada under Her Majesty in right of a province;
- (f) employment in Canada by the government of a country other than Canada or of any political subdivision thereof;
- (g) employment in Canada by an international organization;
- (g.1) employment in Canada pursuant to an exchange program where the employment is not remunerated by an employer that is resident in Canada;
- (h) employment that constitutes an exchange of work or services; and
- (i) employment included in excepted employment by regulation under section 4.
- (3) Presumption.—An individual referred to as sponsor of a project in paragraph (1)(e) shall, for the purposes of this Act and the regulations, be deemed to be an employer in respect of his remuneration from the project.

  1990, c. 40, s. 2.
- 4. (1) Regulations to extend insurable employment.—The Commission may, with the approval of the Governor in Council, make regulations for including in insurable employment

- (a) any employment outside Canada or partly outside Canada that would be insurable employment if the employment were in Canada;
- (b) the entire employment of a person who is engaged under one employer partly in insurable employment and partly in other employment;
- (c) any employment that is not employment under a contract of service if it appears to the Commission that the terms and conditions of service of and the nature of the work performed by persons employed in that employment are similar to the terms and conditions of service of and the nature of the work performed by persons employed under a contract of service;
- (d) employment in Canada by Her Majesty in right of a province if the government of the province waives exception and agrees to insure all its employees engaged in that employment;
- (e) employment in Canada by the government of a country other than Canada or of any political subdivision thereof if the employing government consents thereto;
- (f) employment in Canada by an international organization if the organization consents thereto; and
- (g) the tenure of an office as defined in the Canada Pension Plan.
- (2) Idem.—The Commission may, with the approval of the Governor in Council and subject to affirmative resolution of Parliament, make regulations for including in insurable employment any person who is employed or otherwise engaged in a business within the definition "business" in the *Income Tax Act*.
- (3) Regulations re excepted employment.—The Commission may, with the approval of the Governor in Council, make regulations for excepting from insurable employment
  - (a) any employment if it appears to the Commission that by reason of the laws of a country other than Canada a duplication of contributions or benefits will result;
  - (b) the entire employment of a person who is employed by one employer partly in insurable employment and partly in other employment;
  - (c) any employment if it appears to the Commission that the nature of the work performed by persons employed in that employment is similar to the nature of the work performed by persons employed in employment that is not insurable employment;
  - (d) [Repealed 1990, c. 40, s. 3(1).]
  - (e) the employment of a member of a religious order who has taken a vow of poverty and whose remuneration is paid directly or by him to the order;
  - (f) any employment in which persons are employed to an inconsiderable extent or for an inconsiderable consideration;
  - (g) any employment provided under section 25 or under regulations made under section 24; and
  - (h) any employment with an employer in which persons are employed for less than twenty hours in a week or in which the earnings of persons are less than thirty per cent of the maximum weekly insurable earnings.
- (4) **Defining certain expressions.**—The Commission may, with the approval of the Governor in Council, make regulations defining, for the purposes of this section and section 3, the expressions "casual nature", "dependant", "government", in relation to a

government of a country other than Canada or of a political subdivision thereof, "international organization" and "relative".

(5) Extent of authority.—A regulation made under this section may be conditional or unconditional, qualified or unqualified, and may be general or restricted to a specified area, a person or a group or class of persons.

1990, c. 40, s. 3.

#### PART I

#### **UNEMPLOYMENT INSURANCE BENEFITS**

#### Interpretation

#### 5. (1) Definitions.—In this Part,

- "disentitled" means to be not entitled under section 12, 14, 17, 28.1, 28.2, 28.3, 31, 32, 40 or 41 or under a regulation;
- "disqualified" means to be disqualified under section 27 or 28;
- "initial claim for benefit" means a claim made for the purpose of establishing a claimant's benefit period;
- "major attachment claimant" means a claimant who qualifies to receive benefit and has been employed in insurable employment for twenty or more weeks in the claimant's qualifying period;
- "minor attachment claimant" means a claimant who qualifies to receive benefit and has been employed in insurable employment for less than twenty weeks in the claimant's qualifying period;
- "qualifying period" means that period described in section 7;
- "waiting period" means the two weeks of the benefit period described in section 12.
- (2) Rounding off percentages or fractions.—For the purposes of any provision of this Part in which reference is made to an amount equal to a percentage or fraction of earnings or benefit in any period, that amount shall in each case be rounded to the nearest multiple of one dollar or if that amount is equidistant from two multiples of one dollar to that multiple thereof that is the higher.
- (3) Adoption.—For the purposes of section 11, the placement with a major attachment claimant, at the same or substantially the same time, of two or more children for the purpose of adoption is a single placement of a child or children for the purpose of adoption.

R.S. 1985, c. 4 (4th Supp.), s. 1; 1990, c. 40, s. 4; 1994, c. 18, s. 21.

### Eligibility

- 6. (1) When benefit payable.—Unemployment insurance benefits are payable as provided in this Part to an insured person who qualifies to receive those benefits.
- (2) Qualification.—An insured person, other than a new entrant or re-entrant to the labour force, qualifies to receive benefit under this Act if the person
  - (a) has, during the person's qualifying period, had at least the number of weeks of insurable employment set out in Table 1 of the schedule in relation to the regional rate of unemployment that applies to the person; and

- (b) has had an interruption of earnings from employment.
- (3) Idem.—An insured person who is a new entrant or a re-entrant to the labour force qualifies to receive benefit under this Act if the person
  - (a) has, in the person's qualifying period, had twenty or more weeks of insurable employment; and
  - (b) has had an interruption of earnings from employment.
- (4) Definition of "new entrant or re-entrant to the labour force".—For the purposes of this section, "new entrant or re-entrant to the labour force" means a person who has had less than fourteen
  - (a) weeks of insurable employment,
  - (b) weeks in respect of which benefit has been paid or was payable to the person, or
- (c) prescribed weeks that relate to employment in the labour force, or any combination thereof in the period of fifty-two weeks that immediately precedes the commencement of the person's qualifying period.
- (5) Computation of weeks.—For the purposes of subsection (4), a week that is taken into account under any of paragraphs (4)(a) to (c) may not be taken into account under any other of those paragraphs.
- R.S. 1985, c. 26 (1st Supp.), s. 1; c. 43 (2nd Supp.), s. 1; c. 36 (3rd Supp.), s. 1; c. 53 (4th Supp.), s. 1; 1990, c. 40, s. 5.
- 7. (1) Qualifying period.—Subject to subsections (2) to (7), the qualifying period of an insured person is the shorter of
  - (a) the period of fifty-two weeks that immediately precedes the commencement of a benefit period under subsection 9(1), and
    - (b) the period that begins on the commencement date of an immediately preceding benefit period and ends with the end of the week preceding the commencement of a benefit period under subsection 9(1).
- (2) Extension of qualifying period.—Where a person proves in such manner as the Commission may direct that during any qualifying period mentioned in paragraph (1)(a) he was not employed in insurable employment for the reason that he was for any week
  - (a) incapable of work by reason of any prescribed illness, injury, quarantine or pregnancy,
  - (b) confined in any jail, penitentiary or other similar institution,
  - (c) in attendance at a course of instruction or other program to which he was referred by such authority as the Commission may designate, or
  - (d) in receipt of payments under a provincial law on the basis of having ceased to work for the reason that continuing to work would have entailed danger to the person, the person's unborn child or a child whom the person is breast-feeding,

that qualifying period shall, for the purposes of this section, be extended by the aggregate of any of those weeks.

(3) Further extension of qualifying period.—Where a person proves in such manner as the Commission may direct that for any week during any qualifying period mentioned in paragraph (1)(a) that person was prevented from establishing an interruption of earnings by virtue of the allocation, pursuant to regulations made under section 44, of earnings paid to that person by reason of the complete severance of the relationship between

that person and his former employer, the qualifying period shall, for the purposes of this section, be extended by the aggregate of those weeks.

- (4) Period not counted where benefit received.—Where a person proves in such manner as the Commission may direct that
  - (a) for any week during any extension of a qualifying period referred to in subsection (2) that person was not employed in insurable employment for any of the reasons specified in that subsection, or
  - (b) for any week during any extension of a qualifying period referred to in subsection (3) that person had earnings paid to him by reason of the complete severance of the relationship between that person and his former employer,

that qualifying period shall, for the purposes of this section, be further extended by the aggregate of those weeks.

- (5) Period not counted where insurable employment.—For the purposes of subsections (2) to (4), a week during which a person referred to in those subsections was in receipt of benefit shall not be counted.
- (6) Maximum extension.—For the purposes of subsection (3) and paragraph (4)(b), a week during which a person referred to in that subsection or paragraph was employed in insurable employment shall not be counted.
- (7) No extension shall be made pursuant to any of subsections (2) to (4) to a qualifying period of a person that would provide in respect of that person a qualifying period greater than one hundred and four weeks.
- R.S. 1985, c. 14 (3rd Supp.), s. 1; 1990, c. 40, s. 6.
- 8. Benefit period.—When an insured person who qualifies under section 6 makes an initial claim for benefit, a benefit period shall be established for him and thereupon benefit is payable to him in accordance with this Part for each week of unemployment that falls in the benefit period.
  - 9. (1) Commencement of benefit period.—A benefit period begins on the Sunday of week in which
    - (a) the interruption of earnings occurs, or
  - (b) the initial claim for benefit is made,
- whichever is the later.
- (2) Length of benefit period.—Subject to subsections (7) to (9) and sections 24 to 26, the length of a benefit period is fifty-two weeks.
- (3) Prior benefit period.—Subject to any change or cancellation of a benefit period pursuant to this section, a benefit period shall not be established for the claimant if a prior benefit period has not terminated.
- (4) Late initial claims.—Where a claimant makes an initial claim for benefit after the day when the claimant was first qualified to make the claim, it shall be regarded as having been made on an earlier day if the claimant shows that the claimant qualified to receive benefit on the earlier day and that there was good cause for the delay throughout the period commencing on the earlier day and ending on the day when the initial claim was made.
- (4.1) Other late claims.—Where a claimant makes a claim for benefit, other than an initial claim for benefit, after the time prescribed for making the claim, it shall be

regarded as having been made on an earlier day if the claimant shows there was good cause for the delay throughout the period commencing on the earlier day and ending on the day when the claim was made.

- (5) Cancelling benefit period.—Where a benefit period has been established for a claimant, the Commission may
  - (a) cancel the benefit period where the period has terminated and no benefit was paid or payable during that period; or
  - (b) whether or not the period has terminated at the request of the claimant cancel that portion of the benefit period that immediately precedes the first week for which benefit was paid or payable, if the claimant
    - (i) establishes a new benefit period commencing the first week for which benefit was paid or payable, and
    - (ii) shows that there was good cause for the delay in making the request throughout the period commencing on the day when benefit was first paid or payable and ending on the day when the request for cancellation was made.
- (5.1) **Deeming.**—A benefit period, or a portion of a benefit period, cancelled under subsection (5) shall be deemed never to have begun.
  - (6) Termination of period.—A benefit period is terminated when
  - (a) no further benefit is payable to the claimant in his benefit period,
  - (b) the benefit period would otherwise terminate under this section,
  - (c) fifty weeks of benefits have been paid to the claimant in his benefit period, or
  - (d) the claimant
    - (i) requests that a benefit period that has been established for him be terminated,
    - (ii) makes a new initial claim for benefit, and
    - (iii) qualifies to receive benefit under this Act,

whichever first occurs.

- (6.1) Late requests.—Where a claimant makes a request under paragraph (6)(d), whether or not the benefit period has terminated, the request shall be regarded as having been made on an earlier day if the claimant shows that there was good cause for the delay throughout the period commencing on the earlier day and ending on the day when the request was made.
- (7) Extension of benefit period.—Where a benefit period has been established in respect of a claimant who proves in such manner as the Commission may direct that for any week during that benefit period the claimant was not entitled to benefit by reason of being
  - (a) confined in any jail, penitentiary or other similar institution,
  - (b) in receipt of earnings paid by reason of the complete severance of the relationship between the claimant and the claimant's former employer,
  - (c) in receipt of workers' compensation payments for an illness or injury, or
  - (d) in receipt of payments under a provincial law on the basis of having ceased to work for the reason that continuing to work would have entailed danger to the

claimant, the claimant's unborn child or a child whom the claimant is breast-feeding,

that benefit period shall be extended by the aggregate of any of those weeks.

- (8) Further extension of benefit period.—Where a claimant proves in such manner as the Commission may direct that for any week during any extension of a benefit period referred to in subsection (7) the claimant was not entitled to benefit for any reason specified in that subsection, the benefit period in respect of that claimant shall be further extended by the aggregate of any of those weeks.
- (9) Maximum extension of benefit period.—Notwithstanding subsections (7) and (8), the length of any benefit period of a claimant shall not exceed one hundred and four weeks.
- R.S. 1985, c. 14 (3rd Supp.), s. 2; 1990, c. 40, s. 7.
- 10. (1) Week of unemployment.—A week of unemployment for a claimant is a week in which he does not work a full working week.
- (2) Exception.—A week during which a claimant's contract of service continues and in respect of which he receives or will receive his usual remuneration for a full working week is not a week of unemployment, notwithstanding that the claimant may be excused from the performance of his normal duties or does not in fact have any duties to perform at that time.
- (3) Exception.—Where an employee, pursuant to an agreement with the employee's employer, takes a period of leave from employment, but continues to be an employee of the employer during that period, and receives remuneration that was set aside during a period of work, regardless of when it was paid, any week or part of a week during the period of leave is not a week of unemployment.
- (4) Idem.—Where in each week an insured person regularly works a greater number of hours, days or shifts than are normally worked in a week by persons employed in full-time employment and is entitled, pursuant to an employment agreement, to a period of leave, the insured person shall be deemed to have worked a full working week during each week that falls wholly or partly in the period of leave.

  1990, c. 40, s. 8.
- 11. (1) Benefit.—Where a benefit period has been established for a claimant, benefit may be paid to the claimant for each week of unemployment that falls in the benefit period, subject to the maximums established by this section.
- (2) Maximum.—The maximum number of weeks for which benefit may be paid in a benefit period for any reasons other than those referred to in subsection (3) shall be determined in accordance with Table 2 of the schedule by reference to the regional rate of unemployment that applies to the claimant and the number of weeks of insurable employment of the claimant in the claimant's qualifying period.
- (3) Exceptions.—Subject to subsection (7), the maximum number of weeks for which benefit may be paid in a benefit period
  - (a) for the reason of pregnancy is fifteen;
  - (b) for the reason of caring for one or more new-born children of the claimant or one or more children placed with the claimant for the purpose of adoption is ten; and
  - (c) for the reason of prescribed illness, injury or quarantine is fifteen.

- (4) Idem.—Subject to subsection (7), the maximum number of weeks for which benefit may be paid
  - (a) in respect of a single pregnancy is fifteen; and
  - (b) in respect of caring for one or more new-born or adopted children as a result of a single pregnancy or placement is ten.
- (5) Combined weeks of benefit.—In a claimant's benefit period, the claimant may combine weeks of benefit to which the claimant is entitled for any of the reasons referred to in subsection (3), but the maximum number of combined weeks is thirty.
- (6) Idem.—In a claimant's benefit period, the claimant may combine weeks of benefit to which the claimant is entitled for any of the reasons referred to in subsections (2) and (3), but if the claimant is entitled under subsection (2)
  - (a) to more than thirty weeks of benefit, the total number of weeks of benefit payable for the reasons referred to in subsections (2) and (3) shall not exceed the claimant's entitlement under subsection (2); and
  - (b) to thirty or fewer weeks of benefit, the claimant may, subject to the applicable maximums, receive a greater number of weeks of benefit where the claimant is also entitled to benefit for any of the reasons referred to in subsection (3), but the total number of weeks of benefit shall not exceed thirty.
- (7) Extension of maximum.—The maximum number of ten weeks specified in paragraphs (3)(b) and (4)(b) is extended to fifteen weeks where
  - (a) a child referred to in paragraph (3)(b) or (4)(b) is six months of age or older at the time of the child's arrival at the claimant's home or actual placement with the claimant for the purpose of adoption; and
  - (b) a medical practitioner or the agency that placed the child certifies that the child suffers from a physical, psychological or emotional condition that requires an additional period of parental care.
- R.S. 1985, c. 4 (4th Supp.), s. 2; 1990, c. 40, s. 9.
- 12. Waiting period.—A claimant is not entitled to be paid benefit in a benefit period until following the commencement of that benefit period he has served a two week waiting period that begins with a week of unemployment for which benefit would otherwise be payable.
- 13. (1) Rate of benefit.—The rate of weekly benefit payable to a claimant for a week of unemployment that falls in the claimant's benefit period is an amount equal to
  - (a) 55 per cent of the claimant's average weekly insurable earnings in the claimant's qualifying weeks, in the case of a claimant in respect of whom paragraph (b) does not apply; or
  - (b) in any case where it is established, in such manner as the Commission may direct, that the prescribed circumstances exist in relation to one or more persons who are dependants of the claimant or of the spouse of the claimant or that, in the opinion of the Commission, even though the prescribed circumstances do not exist, the claimant or the spouse of the claimant supports one or more persons who are dependants of the claimant or of the spouse of the claimant,
    - (i) 60 per cent of the claimant's average weekly insurable earnings in the claimant's qualifying weeks, if the claimant's average weekly insurable earn-

ings during his or her qualifying weeks do not exceed 50 per cent of the maximum weekly insurable earnings for the year in which the benefit period is established, or

- (ii) the greater of 55 per cent of the claimant's average weekly insurable earnings in the claimant's qualifying weeks and 30 per cent of the maximum weekly insurable earnings for the year in which the benefit period is established, if the claimant's average weekly insurable earnings during his or her qualifying weeks exceed 50 per cent of the maximum weekly insurable earnings for that year.
- (2) Qualifying weeks.—The qualifying weeks of a major attachment claimant are the last twenty weeks of insurable employment in his qualifying period.
- (3) Idem.—The qualifying weeks of a minor attachment claimant are the weeks of insurable employment in his qualifying period.

1993, c. 13, s. 18; 1994, c. 18, s. 22.

- 14. Days excluded from benefit.—A claimant is not entitled to be paid benefit for any working day in a benefit period for which the claimant fails to prove that the claimant was either
  - (a) capable of and available for work and unable to obtain suitable employment on that day, or
  - (b) incapable of work by reason of prescribed illness, injury or quarantine on that day, and that he would be otherwise available for work.

1990, c. 40, s. 10.

- 15. (1) Earnings in waiting period.—If a claimant has earnings in respect of any time that falls in his waiting period, an amount not exceeding those earnings may, as prescribed, be deducted from the benefits payable in respect of the first three weeks for which benefits are otherwise payable.
- (2) Earnings in unemployed periods.—If a claimant has earnings in respect of any time that falls in a week of unemployment that is not in his waiting period, the amount of those earnings that is in excess of an amount equal to twenty-five per cent of the claimant's weekly benefit rate shall be deducted from the benefit payable to the claimant in that week.
- 16. (1) Deduction for excluded days.—If a claimant is not entitled to receive benefits for any working day in his waiting period, an amount equal to one-fifth of this weekly rate of benefit for each such working day shall be deducted from the benefits payable in respect of the three weeks described in subsection 15(1).
- (2) Idem.—If a claimant is disentitled or disqualified from receiving benefits for any working day in a week of unemployment that is not in his waiting period, an amount equal to one-fifth of his weekly rate of benefit for each such working day shall be deducted from the benefits payable in respect of that week.
- 17. (1) Illness, etc., resulting in cessation of work.—If a minor attachment claimant has ceased work because the claimant became incapable of work by reason of illness, injury or quarantine, the claimant is not entitled to receive benefit while incapable of work for that reason.
- (2) Limitation.—When benefit is payable to a claimant in respect of unemployment caused by illness, injury or quarantine and any allowances, moneys or other benefits are

payable in respect of that illness, injury or quarantine to the claimant under a provincial law, the benefit payable to the claimant under this Act shall be reduced or eliminated as prescribed.

- (3) [Repealed 1990, c. 40, s. 11.]
- (4) **Deduction.**—If earnings are received by a claimant for any period in a week of unemployment during which he is incapable of work by reason of illness, injury or quarantine, subsection 15(2) does not apply and all those earnings shall be deducted from the benefits payable in respect of that week.

  1990, c. 40, s. 11.
- 18. (1) Pregnancy.—Notwithstanding section 14 but subject to this section, benefit is payable to a major attachment claimant who proves her pregnancy.
- (2) Weeks for which benefit may be paid.—Subject to section 11, benefit is payable to a major attachment claimant under this section for each week of unemployment in the period
  - (a) that begins
    - (i) eight weeks before the week in which her confinement is expected, or
    - (ii) with the week in which her confinement occurs,

whichever is the earlier; and

- (b) that ends seventeen weeks after the later of
  - (i) the week in which her confinement is expected, and
  - (ii) the week in which her confinement occurs.
- (3) Limitation.—When benefits are payable to a claimant in respect of unemployment caused by pregnancy and any allowances, moneys or other benefits are payable in respect of that pregnancy to the claimant under a provincial law, the benefits payable to the claimant under this Act shall be reduced or eliminated as prescribed.
- (4) Application of section 14.—For the purpose of section 12, the provisions of section 14 do not apply to the two week period that immediately precedes the period described in subsection (2).
- (5) Earnings deducted.—If benefit is payable to a major attachment claimant under this section and earnings are received by that claimant for any period that falls in a week in the period described in subsection (2), the provisions of subsection 15(2) do not apply and all those earnings shall be deducted from the benefit paid for that week.
- (6) Extension of period.—Where a child who is born of the claimant's pregnancy is hospitalized, the period during which benefit is payable under subsection (2) shall be extended by the number of weeks during which the child is hospitalized.
- (7) Limitation.—The period mentioned in subsection (6) shall end no later than fifty-two weeks after the week of confinement.

  1990, c. 40, s. 12.
  - 19. [Repealed 1990, c. 40, s. 13.]
- 20. (1) Parental benefits.—Notwithstanding section 14, but subject to this section, benefit is payable to a major attachment claimant to remain at home to care for one or more new-born children of that claimant or one or more children placed with that claimant for the purpose of adoption pursuant to the laws governing adoption in the province in which that claimant resides.

- (2) Weeks for which benefit may be paid.—Subject to section 11, benefit under this ection is payable for each week of unemployment in the period
  - (a) that begins with the week in which the new-born child or children arrive at the claimant's home or the child or children are actually placed with the claimant for the purpose of adoption; and
  - (b) that ends fifty-two weeks after the week in which the new-born child or children arrive at the claimant's home or the child or children are actually placed with the claimant for the purpose of adoption.
- (3) Earnings deducted.—Where benefits are payable to a major attachment claimant nder this section and earnings are received by that claimant for any period that falls in week in the period described in subsection (2), the provisions of subsection 15(2) do ot apply and all those earnings shall be deducted from the benefit payable for that week.
- (4) Division of weeks of benefit.—Weeks of benefit payable under this section may e divided between the parents of the child or children.

  990, c. 40, s. 14.
  - (5) [Repealed 1990, c. 40, s. 14(2).]
  - 20.1-20.3 [Repealed 1990, c. 40, s. 15.]
  - 21.-23. [Repealed 1990, c. 40, s. 16.]

#### Work Sharing

- 24. (1) Regulations for work sharing benefits.—The Commission may, with the aproval of the Governor in Council, make regulations providing for the payment of work saring benefits to claimants who are qualified to receive benefits under this Act and are reployed under a work sharing agreement that has been approved for the purposes of his section by special or general direction of the Commission including, without restricting the generality of the foregoing, regulations
  - (a) defining and determining the nature of work sharing employment in respect of which benefits may be paid;
  - (b) prescribing the maximum number of weeks for which benefits may be paid;
  - (c) prescribing the method of paying benefit;
  - (d) prescribing the rate of weekly benefit;
  - (e) providing a method for fixing the amount that shall be deemed the weekly insurable earnings of a claimant employed in work sharing employment for the purposes of section 13;
  - (f) prescribing the manner of treating, for benefit purposes, earnings received from the claimant's employer or from other sources;
  - (g) providing for the extension of a claimant's qualifying period or benefit period for a number of weeks not exceeding the number of weeks of work sharing employment;
  - (h) deferring service by a claimant of all or any part of his waiting period until his work sharing employment has terminated; and
  - (i) providing for any other matters necessary for carrying the purposes and provisions of this section into effect.

- (2) No appeal.—No special or general direction of the Commission approving or disapproving any work sharing agreement for the purposes of subsection (1) is subject to appeal under section 79 or 80.
- (3) Presumption.—For the purposes of this Part, a claimant shall be deemed to be unemployed, capable of and available for work during any week he works in work sharing employment.

1990, c. 40, s. 17; 1993, c. 34, s. 131.

(4) [Repealed 1990, c. 40, s. 17(3).]

#### Job Creation

- 25. (1) Definition of "job creation project".—For the purposes of this section, "job creation project" means a project that is approved by the Commission for the purposes of this section under a program designed primarily to create employment and conducted by the Government of Canada pursuant to any Act of Parliament.
- (2) Benefits.—Benefit otherwise payable under this Part to a claimant who takes employment on a job creation project may, at the discretion of the Commission, be paid in the manner prescribed.
- (3) Presumption.—For the purposes of this Part, a week during which the claimant is employed on a job creation project and is paid benefit under subsection (2) shall be deemed to be a week of unemployment and, for the purposes of this Part, Part III, the *Income Tax Act* and the *Canada Pension Plan*, any benefit paid to a claimant under subsection (2) shall be deemed not to be earnings from employment.
- (4) Rates of benefit.—Notwithstanding section 13, the rate of weekly benefit payable to a claimant employed on a job creation project shall be an amount not exceeding the greater of the rate payable under that section and the wage rate applicable to employment on that project, as determined by the Commission.
- (5) No disentitlement or disqualification.—Notwithstanding anything in this Part, no claimant is disentitled or disqualified from receiving benefit under this Part by reason only of his voluntarily leaving or refusing to accept employment on a job creation project.
- (6) **Requirement.**—The Commission may require that a claimant who is employed on a job creation project be capable of and available for work in other employment and provide such proof thereof as the Commission may direct.
- (7) Extension of benefit period.—The benefit period of a claimant that is current when a claimant begins employment on a job creation project or that is established while the claimant is employed on such a project may, if it would otherwise terminate, be extended as prescribed to the end of a week that is not more than six weeks after the week in which the claimant separates from that employment.
- (8) Idem.—Notwithstanding any provisions of this Part limiting the number of weeks for which benefit is payable in a benefit period, benefit may, unless otherwise prescribed, be paid for each week of unemployment that falls in any extension of a benefit period under subsection (7).
- (9) Maximum extension.—Notwithstanding subsection (7), the length of any benefit period under that subsection shall not exceed fifty-eight weeks.
  - (10) [Repealed 1990, c. 40, s. 18(4).]

- (11) No appeal.—No decision of the Commission approving or disapproving any job creation project for the purposes of this section is subject to appeal under section 79 or 80.
- (12) Prescribed treatment.—Notwithstanding subsection 15(2), earnings received by a claimant who is employed on a job creation project from an employer or from any other source may be treated in a prescribed manner.

  1990, c. 40, s. 18.

#### Training

- 26. (1) Course or program of instruction or training.—For the purposes of this Part, a claimant is unemployed, capable of and available for work during any period he is attending a course or program of instruction or training, or other courses or programs designed to facilitate the re-entry of a claimant into the employed labour force, to which he has been referred by such authority as the Commission may designate.
- (2) Extended benefit period.—The benefit period of a claimant that is current when the claimant begins attendance at a course or program to which he has been referred under subsection (1) or is established while the claimant is attending that course or program and that would otherwise terminate may, as prescribed, be extended to the end of a week that is not more than six weeks after the week in which the claimant completes or leaves the course or program with cause.
- (3) Idem.—Notwithstanding any provision of this Part limiting the number of weeks for which benefit is payable in a benefit period, benefit may, unless otherwise prescribed, be paid for each week of unemployment that falls in any extension of a benefit period under subsection (2).
- (4) Rates of benefit.—Notwithstanding section 13, the rates of weekly benefit payable to claimants who are attending courses or programs to which they have been referred under subsection (1) shall be prescribed amounts not exceeding the greater of the rates payable under that section and the rates payable under the National Training Act.
- (5) Limitation.—Notwithstanding subsection 9(9) and subsection (2), the length of any benefit period under subsection (2) shall not exceed one hundred and fifty-six weeks.
- (6) Presumption.—For the purposes of this Part, benefit may, as prescribed, be deemed to be paid for any weeks during the benefit period of a claimant for which the claimant is paid any allowance in respect of attendance at a course or program mentioned in subsection (1).
- (7) **Deduction.**—Notwithstanding subsection 15(2), where earnings or allowances are payable to a claimant for or in respect of a week during which he is attending a course or program mentioned in subsection (1), an amount not exceeding those earnings or allowances may, as prescribed, be deducted from any benefit payable to the claimant in respect of that week.
- (8) No appeal.—No decision referring or refusing to refer a claimant to a course or program mentioned in subsection (1) is subject to appeal under section 79 or 80.
- (9) Basic skills programs.—For greater certainty, the courses or programs referred to in subsection (1) include courses or programs in basic skills and literacy.

  1990, c. 40, s. 19.

- 26.1 (1) Developmental assistance regulations.—Notwithstanding anything in this Act, but subject to section 26.2, the Commission may, with the approval of the Governor in Council, make such regulations as it deems necessary respecting the establishment and operation of schemes to provide assistance to claimants who qualify to receive benefit under this Act for any of the following purposes:
  - (a) for paying the costs of courses and programs mentioned in section 26;
  - (b) for providing supplementary training allowances to claimants who are referred to courses and programs mentioned in section 26, including allowances for
    - the care of dependent children while the claimants are attending the courses and programs,
    - (ii) travelling to and from places where the courses and programs are held,
    - (iii) living away from home while attending the courses and programs, or
    - (iv) arrangements or devices to facilitate the participation of disabled persons;
  - (c) for assisting claimants in seeking employment in areas where their opportunities for employment are greater and in moving to those places, or moving to places where they have found employment;
  - (d) for assisting claimants in starting a business or becoming self-employed; and
  - (e) for providing to claimants incentives to accept employment quickly, including bonuses and temporary earnings supplements.
- (2) No appeal.—No decision of the Commission on an application for assistance under any scheme established under subsection (1) is subject to appeal under section 79 or 80.
- (3) Scheme may be different.—Any scheme established under subsection (1) may, with respect to any matter, be different from the provisions of this Act relating to that matter.
- (4) Subsequent claims for benefit.—Any scheme established under paragraph (1)(c), (d) or (e) may provide that claimants who receive assistance under it and subsequently claim benefit are subject to eligibility requirements and benefit periods that are different from those that would otherwise apply to them under this Act.
- (4.1) **Information in advance.**—The Commission shall ensure that claimants who apply for assistance are informed in advance of any different eligibility requirements and benefit periods that may be applicable to them should they subsequently claim benefit.
- (5) Payment of assistance.—The Commission may, under any scheme established under subsection (1), pay amounts as assistance in respect of claimants who meet the requirements established by the scheme.

  1990, c. 40, s. 20.
- 26.2 (1) Monetary limit.—The total amount that may be paid in any year under sections 24 to 26.1 shall not exceed fifteen per cent of the total estimated expenditures under this Act, as set out in the plan for that year approved by the Governor in Council and laid before Parliament in accordance with subsection (2) or published in accordance with subsection (3).
- (2) Plan.—On or before November 1 in each year, the Minister, after consultation with such representatives of business and labour organizations as the Minister considers appropriate, shall

- (a) submit to the Governor in Council for approval a plan for the following year
  - (i) estimating the expenditures to be made under this Act,
  - (ii) estimating the expenditures to be made under sections 24 to 26.1, and
  - (iii) showing the estimated or, where available, the actual expenditures made under this Act in each province for each of the three years preceding the year to which the plan applies; and
- (b) cause the plan to be laid before Parliament.
- (2.1) Estimates for each province.—In the estimates of the expenditures referred to in subparagraphs 2(a)(i) and (ii), the plan shall include the estimated expenditures to be made in each province.
- (3) Parliament not sitting.—If Parliament is not sitting on November 1 in any year and the plan for the following year has not previously been laid before Parliament, the plan shall be
  - (a) laid before Parliament within the first fifteen days thereafter on which either House of Parliament is sitting; and
  - (b) published in the Canada Gazette before the following January 1, unless it is laid before Parliament before that day.
- (4) Notwithstanding any other provision of this section, the plan for 1990 shall be laid before Parliament not later than three months after the coming into force of this section.

1990, c. 40, s. 20.

- 27. (1) Disqualifications.—A claimant is disqualified from receiving benefits under this Part if without good cause since the interruption of earnings giving rise to his claim
  - (a) he refused or has failed to apply for a situation in suitable employment that is vacant after becoming aware that that situation is vacant or becoming vacant, or has failed to accept that situation after it has been offered to him;
  - (b) he has neglected to avail himself of an opportunity for suitable employment;
  - (c) he has failed to carry out any written direction given to him by an officer of the Commission with a view to assisting him to find suitable employment, if the direction was reasonable having regard both to his circumstances and to the usual means of obtaining that employment;
  - (d) he has failed to attend an interview that the Commission had directed him to attend pursuant to section 91; or
  - (e) he has failed to attend a course of instruction or training to which he was referred by such authority as the Commission designates in order that he become or keep fit for entry into or return to employment.
- (2) Employment not suitable.—For the purposes of this section, but subject to subjection (3), employment is not suitable employment for a claimant if it is
  - (a) employment arising in consequence of a stoppage of work attributable to a labour dispute;
  - (b) employment in his usual occupation either at a lower rate of earnings or on conditions less favourable than those observed by agreement between employers and employees, or in the absence of any such agreement, than those recognized by good employers; or

- (c) employment of a kind other than employment in his usual occupation either at a lower rate of earnings or on conditions less favourable than those that he might reasonably expect to obtain, having regard to those conditions that he habitually obtained in his usual occupation, or would have obtained had he continued to be so employed.
- (3) Reasonable interval.—After a lapse of a reasonable interval from the date on which an insured person becomes unemployed, paragraph (2)(c) does not apply to the employment described therein if it is employment at a rate of earnings not lower and on conditions not less favourable than those observed by agreement between employers and employees or, in the absence of any such agreement, than those recognized by good employers.
- 28. (1) Disqualification.—A claimant is disqualified from receiving benefits under this Part if he lost his employment by reason of his own misconduct or if he voluntarily left his employment without just cause.
- (2) Loss of employment.—For the purposes of this section, loss of employment within the meaning of subsection (1) does not include loss of employment on account of membership in, or lawful activity connected with, any association, organization or unior of workers.
- (3) Employment.—In this section, "employment" refers to the claimant's last employment immediately prior to the time his claim for benefit is made unless otherwise prescribed by the regulations.
- (4) Just cause.—For the purposes of this section "just cause" for voluntarily leaving an employment exists where, having regard to all the circumstances, including any of the following circumstances, the claimant had no reasonable alternative to leaving the employment:
  - (a) sexual or other harassment;
  - (b) obligation to accompany a spouse or dependent child to another residence;
  - (c) discrimination on a prohibited ground of discrimination within the meaning of the Canadian Human Rights Act;
  - (d) working conditions that constitute a danger to health or safety; and
  - (e) obligation to care for a child or a member of the immediate family;
  - (f) reasonable assurance of another employment in the immediate future;
  - (g) significant modification of terms and conditions respecting wages or salary;
  - (h) excessive overtime work or refusal to pay for overtime work;
  - (i) significant changes in work duties;
  - (j) antagonistic relations between an employee and a supervisor for which the employee is not primarily responsible;
  - (k) practices of an employer that are contrary to law;
  - (l) discrimination with regard to employment because of membership in any association, organization or union of workers;
  - (m) undue pressure by an employer on employees to leave their employment; and
  - (n) such other reasonable circumstances as are prescribed.

1993, c. 13, s. 19.

- 28.1 (1) Suspension from employment.—Notwithstanding section 28, a claimant who is suspended from his or her employment by reason of his or her own misconduct is deemed not to have lost that employment by reason of his or her own misconduct within the meaning of that section.
- (2) Disentitlement.—A claimant described in subsection (1) is not entitled to receive benefit until
  - (a) the period of suspension expires;
  - (b) the claimant loses or voluntarily leaves his or her employment; or
  - (c) the claimant, after the beginning of the period of suspension, accumulates with another employer the number of weeks of insurable employment required under section 6 in order to qualify to receive benefit under this Act.

1994, c. 18, s. 23.

- 28.2 (1) Leave.— Notwithstanding section 28, a claimant who voluntarily takes a period of leave from his or her employment without just cause is deemed not to have voluntarily left that employment without just cause within the meaning of that section if, before or after the beginning of the period of leave,
  - (a) the period of leave was authorized by the employer; and
  - (b) the claimant and the employer agreed as to the day on which the claimant would resume employment.
- (2) Disentitlement.— A claimant described in subsection (1) is not entitled to receive benefit until
  - (a) the claimant resumes employment;
  - (b) the claimant loses or voluntarily leaves his or her employment; or
  - (c) the claimant, after the beginning of the period of leave, accumulates with another employer the number of weeks of insurable employment required under section 6 in order to qualify to receive benefit under this Act.

1994, c. 18, s. 23.

- 28.3 (1) Anticipated loss of employment.— Notwithstanding section 28, a claimant who, within three weeks before
  - (a) the expiration of a term of employment, in the case of employment for a fixed term, or
  - (b) the day on which the claimant is to be laid off according to a notice already given by the employer to the claimant,

loses his or her employment by reason of his or her own misconduct or voluntarily leaves his or her employment without just cause is deemed not to have lost that employment by reason of his or her own misconduct or to have voluntarily left that employment without just cause within the meaning of that section.

(2) **Disentitlement.**—A claimant described in subsection (1) is not entitled to receive benefit until the expiration of the term of employment or the day on which the claimant was to be laid off.

1994, c. 18, s. 23.

28.4 Suspension of disentitlement.— A disentitlement under section 28.1, 28.2 or 28.3 is suspended during any week for which the claimant is otherwise entitled to benefit for any reason referred to in subsection 11(3).

1994, c. 18, s. 23.

- 29. Exception.—Notwithstanding anything in this Part, no claimant is disqualified from receiving any benefits under this Part by reason only of his leaving, or refusing to accept, employment if by remaining in or accepting the employment he would lose the right
  - (a) to become a member of,
  - (b) to continue to be a member and to observe that lawful rules of, or
  - (c) to refrain from becoming a member of any association, organization or union of workers.
- **30.** (1) **Disqualification under section 27.**—Where a claimant is disqualified under section 27 from receiving benefit, the disqualification is for such weeks for which benefit would otherwise be payable following the claimant's waiting period as are determined by the Commission.
- (1.1) Length of disqualification.—The number of weeks of a disqualification arising under paragraph 27(1)(a) or (b) shall be not less than seven nor more than twelve.
- (1.2) **Idem.**—The number of weeks of a disqualification arising under paragraph 27(1)(c), (d) or (e) shall be not more than six.
- (2) **Presumption.**—For the purposes of this Part, a benefit shall be deemed to be paid for any weeks of disqualification under subsection (1).
- (3) Exception.—Subsection (2) does not apply to prevent a claimant from requesting that a benefit period established for the claimant as a minor attachment claimant be cancelled under subsection 9(5) and that a benefit period be established for the claimant as a major attachment claimant to enable the claimant to receive benefit by reason of pregnancy, caring for one or more new-born children of the claimant, or one or more children placed with the claimant for the purpose of adoption, or prescribed illness, injury or quarantine.
- (4) Disqualification to be carried forward.—Any portion of a disqualification referred to in subsection (1) that has not been served when the claimant's benefit period terminates shall be carried forward at that termination and shall, subject to subsection (5), be served in any benefit period subsequently established within two years after the event that gave rise to the disqualification.
- (5) Limitation.—No weeks of disqualification referred to in subsection (1) shall be carried forward under subsection (4) against a claimant if he has had twenty or more weeks of insurable employment since the date of the event giving rise to the disqualification.
- (6) Rate of benefit.—Where a claimant has been disqualified under paragraph 27(1)(a) or (b), the rate of weekly benefit payable to the claimant for the weeks of unemployment determined under subsection (7) is, notwithstanding section 13, an amount equal to fifty per cent of the claimant's average weekly insurable earnings in the claimant's qualifying weeks.
- (7) **Determination.**—The rate of benefit referred to in subsection (6) applies for such weeks as the Commission may determine within the benefit period during which the claimant was disqualified.
  - (8) Deferral.—The Commission shall defer the serving of a disqualification under

ection 27 where the claimant is otherwise entitled to benefit for any reason referred to a subsection 11(3).

- ..S. 1985, c. 4 (4th Supp.), s. 5; 1990, c. 40, s. 22; 1993, c. 13, s. 20.
- 30.1 (1) Disqualification under section 28.—Where a claimant is disqualified under section 28 from receiving benefit, the disqualification is for each week in the claimant's enefit period for which benefit would otherwise be payable following the claimant's raiting period.
- (2) Retroactive disqualification.—Where the event giving rise to the disqualification eferred to in subsection (1) occurs during a benefit period of the claimant, the isqualification does not include any week in that benefit period before the week in which are event occurs.
- (3) Suspension of disqualification.—Notwithstanding subsection (5), a disqualification referred to in subsection (1) is suspended during any week for which the claimant is therwise entitled to benefit for any reason referred to in subsection 11(3).
- (4) Restriction.—Where a claimant who is disqualified as described in subsection (1) takes an initial claim for benefit, no week of insurable employment before the week in hich the event giving rise to the disqualification occurs, and no week of insurable nployment in any employment that the claimant loses or leaves, after that event, as escribed in subsection 28(1), may be used for the purposes of subsection 6(2) or (3).
- (5) Idem.—No week of insurable employment in the employment in respect of which disqualification referred to in subsection (1) arose or in any employment that a claimit loses or leaves as described in subsection 28(1) may be used for the purposes of ibsection 11(2) or section 13.
- 993, c. 13, s. 21.
- 31. (1) Labour disputes.—Subject to the regulations, a claimant who has lost an nployment or is unable to resume a previous employment by reason of a stoppage of ork attributable to a labour dispute at the factory, workshop or other premises at which is claimant was employed is not entitled to receive benefit until the earlier of
  - (a) the termination of the stoppage of work; and
  - (b) the day on which the claimant has become regularly engaged elsewhere in insurable employment.
- (1.1) **Regulations.**—The Commission may, with the approval of the Governor in ouncil, make regulations for determining the number of days of disentitlement in a eek of a claimant who has lost a part-time employment or is unable to resume a partme employment for any reason mentioned in subsection (1).
- (1.2) Suspension of disentitlement.—A disentitlement under this section shall be spended during any period for which the claimant establishes that the claimant is therwise entitled to benefit for any reason referred to in subsection 11(3) or section 26, the claimant establishes, in such manner as the Commission may direct, that, before see work stoppage, the claimant had anticipated being absent from the claimant's nployment for one of those reasons and had begun making arrangements in relation sereto.
- (2) Non-application.—This section does not apply if a claimant proves that the aimant is not participating in, financing or directly interested in the labour dispute that used the stoppage of work.

- (3) Separate businesses.—Where separate branches of work that are commonly carried on as separate businesses in separate premises are carried on in separate departments on the same premises, each department shall, for the purpose of this section, be deemed to be a separate factory or workshop.

  1990, c. 40, s. 23.
- 32. Disentitlement.—Except as may otherwise be prescribed, a claimant is not entitled to receive benefit for any period during which the claimant
  - (a) is an inmate of any prison or similar institution; or
  - (b) is not in Canada.
- 1990, c. 40, s. 24.
- 33. (1) Penalty for claimants.—Where the Commission becomes aware of facts that in its opinion establish that a claimant or any person on the claimant's behalf has, in relation to a claim for benefit, made statements or representations that the claimant or person knew to be false or misleading or, being required under this Act or the regulations to furnish information, furnished information or made statements or representations that the claimant or person knew to be false or misleading, the Commission may impose on the claimant a penalty in respect of each false or misleading statement, representation or piece of information, but the penalty shall be not greater than an amount equal to three times the claimant's weekly rate of benefit.
- (2) Penalty for employers.—Where the Commission becomes aware of facts that in its opinion establish that an employer or any person on the employer's behalf has, in relation to any matter arising under this Act, made statements or representations that the employer or person knew to be false or misleading or, being required under this Act or the regulations to furnish information, furnished information or made statements or representations that the employer or person knew to be false or misleading, the Commission may impose on the employer a penalty in respect of each false or misleading state ment, representation or piece of information, but the penalty shall be not greater than an amount equal to nine times the maximum weekly rate of benefit in effect when the penalty is imposed.
- (3) **Prosecution.**—A penalty provided under subsection (1) or (2) shall not be imposed on a claimant or employer if a prosecution in respect of the false or misleading statement, representation or piece of information has been initiated against the claimant or employer.
- (4) Limitation.—A penalty provided under subsection (1) or (2) shall not be imposed after thirty-six months from the date on which the false or misleading statement, representation or piece of information was made or furnished.

  1990, c. 90, s. 25.
- 34. (1) Benefits not assignable.—Benefits are not capable of being assigned, charged, attached, anticipated or given as security and any transaction purporting to assign, charge, attach, anticipate or give as security any benefits is void, except that any amounts payable under this Act by any person and required to be credited to the Unemployment Insurance Account may be recovered out of any benefits payable to that person, without prejudice to any other mode of recovery.
- (2) Exception.—Notwithstanding subsection (1), where the government of Canada or a province or any municipal authority pays a person any advance or assistance of welfare payment for a week that would not be paid if an unemployment insurance ben-

efit subsequently becomes payable under this Act to that person for that week, the Commission may, subject to the regulations, deduct from that or any subsequent benefit and pay to the government of Canada or of the province or municipal authority an amount equal to the amount of the advance or welfare payment paid, if that person had, on or before receiving the advance assistance or welfare payment, consent in writing to the deduction and payment by the Commission.

- 35. (1) Liability for overpayments.—Where a person has received benefit under this Act for any period in respect of which he is disqualified or any benefit to which he is not entitled, he is liable to repay an amount equal to the amount paid by the Commission in respect thereof.
- (2) **Debts to Crown.**—All amounts payable under this section or section 33, 37 or 38 are debts due to Her Majesty and are recoverable as such in the Federal Court or any other court of competent jurisdiction or in any other manner provided by this Act.
- (3) **Recovery.**—Where a benefit becomes payable to any claimant, the amount of any indebtedness described in subsection (1) or (2) may be deducted and retained out of the benefit payable to the claimant.
- (4) Limitation.—No amount due as a debt to Her Majesty under this section may be recovered after seventy-two months from the date on which the liability arose.
- (5) Appeals.—A limitation period established by subsection (4) does not run during any period when there is pending an appeal or other review of any decision establishing liability for the amount to be recovered.

  1990, c. 40, s. 26.
- 36. Liability to return overpayment.—A person who has received or obtained a benefit payment to which he is not entitled, or a benefit payment in excess of the amount of the benefit payment to which he is entitled, shall forthwith return the special warrant or the amount thereof, or the excess amount, as the case may be.
- 37. Return of benefit by employee.—Where a claimant receives benefit in respect of a period and, pursuant to a labour arbitration award or court judgment, or for any other reason, an employer or any other person subsequently becomes liable to pay earnings, including damages for wrongful dismissal, to that claimant in respect of the same period and pays the earnings, that claimant shall pay to the Receiver General as repayment of an overpayment of benefit an amount equal to the benefits that would not have been paid if the earnings had been paid or payable at the time the benefit was paid.
- 38. (1) Return of benefit by employer.—Where pursuant to a labour arbitration award or court judgment, or for any other reason, an employer or other person becomes liable to pay earnings, including damages for wrongful dismissal, to a claimant in respect of a period and has reason to believe that benefit has been paid to the claimant in respect of that period, that employer or other person shall ascertain whether an amount would be repayable under section 37 if the earnings were paid to the claimant and if so shall deduct that amount from the earnings payable to the claimant and remit that amount to the Receiver General as repayment of an overpayment of benefit.
- (2) Idem.—Where a claimant receives benefit in respect of a period and pursuant to a labour arbitration award or court judgment, or for any other reason, the liability of an employer to pay that claimant earnings, including damages for wrongful dismissal, in respect of the same period is or was reduced by the amount of the benefit or by a por-

tion thereof, the employer shall remit that amount or portion thereof to the Receiver General as repayment of an overpayment of benefit. 1990, c. 40, s. 27.

- 39. (1) Claim required.—No benefit period shall be established for any person under this Act unless he makes an initial claim for benefit in accordance with section 41 and the regulations and proves that he is qualified to receive benefit.
- (2) Information required.—No benefit period shall be established under this Act unless the claimant supplies information in the form and manner directed by the Commission, giving the claimant's employment circumstances and the circumstances pertaining to any interruption of earnings, and such other information as the Commission may require.
- (3) Notification.—On receiving an initial claim for benefit, the Commission shall decide whether or not the claimant is qualified to receive benefit and notify him of its decision.
- **40.** (1) **Proof required.**—No person is entitled to any benefit for a week of unemployment in a benefit period that has been established for him, until he makes a claim for benefit for that week in accordance with section 41 and the regulations and proves that
  - (a) he meets the requirements entitling him to receive benefit; and
  - (b) no circumstances or conditions exist that have the effect of disentitling or disqualifying him from receiving benefit.
- (1.1) Benefit of the doubt.—Notwithstanding paragraph (1)(b), the Commission shall give the benefit of the doubt to a claimant on the issue of whether any circumstances or conditions exist that have the effect of disentitling the claimant under section 28.1, 28.2 or 28.3 or disqualifying the claimant under section 28, if the evidence on each side of the issue is equally balanced.
- (2) Notification.—On receiving a claim for benefit, the Commission shall decide whether or not benefit is payable to the claimant for that week and notify him of its decision.

1994, c. 18, s. 24

- 41. (1) Entitlement to benefit.—A claimant who fails to fulfil or comply with a condition or requirement under this section is not entitled to benefit for as long as the condition or requirement is not fulfilled or complied with.
- (2) Manner of making claim.—A claim for benefit shall be made in the manner directed at the office of the Commission that serves the area in which the claimant is residing, or at such other place as is prescribed or directed by the Commission.
- (3) Form.—A claim for benefit shall be made by completing a form supplied or approved by the Commission, in the manner set out in instructions of the Commission.
- (4) Time.—A claim for benefit for a week of unemployment in a benefit period shall be made within such time as is prescribed.
- (5) Additional information.—For the purposes of sections 39 and 40, the Commission may at any time, in respect of any claim for benefit, require a claimant to supply additional information.
- (6) Attendance.—For the purposes of sections 39 and 40, the Commission may require any claimant or group or class of claimants to attend at a suitable time and place

in order to make a claim for benefit in person, or to provide information required under subsection (5).

- (7) Registration for employment.—For the purpose of proving that a claimant is available for work, the Commission may require the claimant to register for employment at an agency administered by the government of Canada or a province and to report thereafter to that agency at such reasonable times as the Commission or agency directs.
- (8) **Proof.**—For the purpose of proving that a claimant is available for work and unable to obtain suitable employment, the Commission may require the claimant to prove that he is making reasonable and customary efforts to obtain suitable employment.
- (9) Mailing address.—A claimant shall supply the mailing address of his normal place of residence unless otherwise permitted by the Commission.
- (10) Waiver or variation of requirements.—The Commission may waive or vary the conditions and requirements of any of the provisions of this section or the regulations whenever in its opinion the circumstances warrant that waiver or variation for the benefit of the claimant in a particular case or class or group of cases.
- 42. Where, in considering a claim for benefit, the Commission finds an indication from the documents relating to the claim that the loss of employment resulted from the claimant's own misconduct or that the claimant voluntarily left employment, the Commission shall
  - (a) provide an opportunity to the claimant and the employer to provide information as to the reasons for the loss of employment; and
  - (b) where any such information is provided, take it into account in determining the claim.
- 1990, c. 40, s. 28; 1993, c. 13, s. 22.
- 43. (1) Reconsideration of claim.—Notwithstanding section 86 but subject to subsection (6), the Commission may at any time within thirty-six months after benefit has been paid or would have been payable reconsider any claim made in respect thereof and if the Commission decides that a person has received money by way of benefit thereunder for which he was not qualified or to which he was not entitled or has not received money for which he was qualified and to which he was entitled, the Commission shall calculate the amount that was so received or payable, as the case may be, and notify the claimant of its decision.
- (2) Appeal.—Any decision made by the Commission pursuant to subsection (1) is subject to appeal under section 79.
- (3) Amount repayable.—If the Commission decides that a person has received money by way of benefit for any period in respect of which he was not qualified or money by way of benefit to which he was not entitled, the amount therefor as calculated under subsection (1) is the amount repayable under section 35.
- (4) Amount payable.—If the Commission decides that a person was qualified and entitled to receive money by way of benefit, and the money was not paid, the amount thereof as calculated under subsection (1) is the amount payable to the claimant.
- (5) Date of liability.—The day that the Commission notifies the person of the amount calculated under subsection (1) to be repayable under section 35 shall, for the purposes of subsection 35(4), be the date on which the liability arises thereunder.

(6) Extended time for reconsideration of claim under subsection (1).—Where, in the opinion of the Commission, a false or misleading statement or representation has been made in connection with a claim, the Commission has seventy-two months within which to reconsider the claim under subsection (1).

## Regulations

- 44. Regulations.—The Commission may, with the approval of the Governor in Council, make regulations
  - (a) prescribing the conditions on which the requirement of serving a waiting period may be waived;
  - (b) defining and determining what is a working day or working week in any employment;
  - (c) prescribing the conditions and circumstances under which a claimant while selfemployed or employed in employment that is not insurable employment or whose pattern of full-time employment differs from the normal and customary employment pattern of employed persons generally has worked or has not worked a full working week;
  - (d) determining the amount that will be deducted under subsection 16(2) from weekly benefits paid where the claimant normally works other than a five day week;
  - (e) setting out the circumstances that constitute the commencement or termination of a stoppage of work for the purposes of section 31;
  - (f) providing for the making of claims by, and the payment of benefit to, any person or agency on behalf of deceased or incapacitated persons or persons of unsound mind;
  - (g) imposing additional conditions and terms with respect to the payment and receipt of benefit and restricting the amount or period of benefit in relation to persons who by custom of their occupation, trade or industry or pursuant to their agreement with an employer are paid in whole or in part by the piece or on a basis other than time;
  - (h) prohibiting the payment of benefit, in whole or in part, and restricting the amount of benefit payable, in relation to persons or to groups or classes of persons who work or have worked for any part of a year in an industry or occupation in which, in the opinion of the Commission, there is a period that occurs annually, at regular or irregular intervals, during which no work is performed by a significant number of persons engaged in that industry or occupation, for any or all weeks in that period;
  - (i) for the ratification of amounts paid to persons by way of benefit while they are not entitled thereto and for the writing-off of those amounts and any penalties under section 33 and amounts owing under sections 35, 37 and 38 and any costs recovered against those persons;
  - (j) respecting the proof of fulfilment of the conditions and the absence of the disqualification from receiving or continuing to receive benefit, and for that purpose requiring the attendance of insured persons at such offices or places and at such times as may be required;

- (k) prescribing the manner in which claims for benefit shall be made and the information to be submitted with those claims;
- (1) prescribing the procedure to be followed for the consideration and the examination of claims and questions to be considered by officers of the commission, boards of referees and an umpire and the mode in which any question may be raised as to the continuation of benefit in the case of a person in receipt of benefit:
- (m) respecting the payment of benefits during any period intervening between an application for the determination of a question or a claim for benefit and the final determination of the question or claim;
- (n) prescribing the time and manner of payment of benefits;
- (o) requiring employers to provide information relating to any matter on which the fulfilment of conditions for the qualification and entitlement for receiving or continuing to receive benefit depends, prescribing the time and manner in which that information will be provided and requiring certification or affirmation of that information;
- (p) providing the manner of ascertaining a claimant's employment history where his employer has failed to provide him with a record of his employment on separation or the employer is not available or is unable to provide the necessary employment history because his records are destroyed or lost;
- (q) defining and determining earnings for benefit purposes, determining the amount of those earnings, providing for the allocation of those earnings to weeks and determining the average weekly insurable earnings in the qualifying weeks of claimants;
- (q.1) establishing criteria for defining and determining what constitutes a supplemental unemployment benefit plan;
- (q.2) defining and determining who is
  - (i) a dependant of a claimant or of a spouse of a claimant, or
  - (ii) a spouse of a claimant;
- (r) defining and determining the circumstances in which and the time at which an interruption of earnings occurs;
- (s) prescribing conditions under which benefits may be paid in advance;
- (t) establishing regions appropriate for the purpose of applying subsections 6(2) and 11(2) and Part VIII and delineating boundaries thereof, based on the boundaries of the regions used by Statistics Canada in relation to its labour force survey;
- (u) determining the regional rates of unemployment produced by Statistics Canada or the averages of those rates that shall apply to a claimant for the purposes of subsections 6(2) and 11(2) and Part VIII and incorporating in those rates an estimate of the rates of unemployment for status Indians living on Indian reserves:
- (v) prescribing the information and evidence to be furnished by a claimant to prove
  - (i) incapability by reason of illness, injury or quarantine, or
  - (ii) pregnancy or the expected date of confinement;

- (w) where earnings are paid or payable in the qualifying period for a period otherwise than in respect of weeks, for calculating and establishing for the purposes of this Part
  - (i) the weeks or number of weeks that are to be taken as weeks of insurable employment, and
  - (ii) the amount to be taken as the insurable earnings or average weekly insurable earnings for any weeks or number of weeks

## in that period;

- (w.1) prescribing
  - (i) the circumstances in which a claimant who leaves employment in accordance with an employer workforce reduction process that preserves the employment of co-workers may, notwithstanding sections 28 and 30.1, be paid benefits, and
  - (ii) what constitutes an employer workforce reduction process for the purposes of the regulations;
- (x) reducing the benefits payable under this Act by reason of illness, injury, quarantine, pregnancy or caring for children when any allowances, moneys or other benefits are payable to a claimant under any plan other than one established under a provincial law; and
- (y) prescribing anything that by this Act is to be prescribed by regulations. 1990, c. 40, s. 29; 1993, c. 13, s. 23; 1994, c. 18, s. 25.

#### PART II

#### CONTRIBUTORY PREMIUMS

## Interpretation

- 45. Earnings index.—The Earnings Index for a year is that ratio that employees' average earnings for that year bears to employees' average earnings for the base period.
- 46. (1) Base period.—Employees' average earnings for the base period are the average of employees' average earnings for each of the years 1966 to 1973, inclusive.
- (2) Average earnings.—Employees' average earnings for a year shall be calculated as the average of employees' actual average earnings for the eight years ending concurrently with the second year preceding that year.
- (3) Actual average earnings.—Employees' actual average earnings for a year shall be calculated in the manner prescribed as the average of salaries and wages actually paid to employees in Canada based on information set out in returns with respect to salaries and wages made under the *Income Tax Act*.
- 47. Maximum insurable earnings.—The maximum weekly insurable earnings of an insured person is an amount calculated by multiplying one hundred and eighty-five dollars by the Earnings Index for the year rounded to the nearest multiple of five dollars or, if the result would be equidistant from two multiples of five dollars, to the multiple thereof that is the higher.

## Determining Premiums

- 48. (1) Striking the premium rates.—In respect of each year, the Commission shall, subject to approval by the Governor in Council, fix the rates of premium that persons employed in insurable employment and the employers of those persons will be required to pay in that year to raise an amount equal to the adjusted basic cost of benefit under this Act in that year as that cost is determined under section 49.
- (2) **Percentage of insurable earnings.**—The rates of premium for a year shall be calculated in terms of a percentage of the insurable earnings in that year and the employees' premiums for that year shall be a like percentage for all insured persons.
- (3) **Employers' premium.**—The percentage of insurable earnings for a year that will constitute the employers' premiums for that year shall be determined in accordance with section 50.
- **48.1 1995 and 1996 rate of premium.**—Notwithstanding section 48, the rate of premium that persons employed in insurable employment are required to pay is
  - (a) for the year 1995, 3 per cent of insurable earnings in that year;
  - (b) for the year 1996, 3 per cent of insurable earnings in that year or such lesser percentage of insurable earnings in that year as may be fixed by order of the Governor in Council.
- R.S. 1985, c. 26 (1st Supp.), s. 2; c. 43 (2nd Supp.), s. 2; 1990, c. 40, s. 30; 1991, c. 51, s. 6; 1994, c. 18, s. 26.
  - 49. (1) Definitions.—In this Part,
- "average basic cost of benefit", in relation to any year, means the average of the yearly basic cost of benefit for the three year period that ends concurrently with the second year preceding the year in respect of which the average is computed;
- "basic account deficit" means the amount, if any, by which the total sums credited as at any time to the Unemployment Insurance Account under paragraph 114(a) are less than the total sums charged as at that time to the Unemployment Insurance Account under section 117 to pay the basic cost of benefit;
- "basic account surplus" means that amount, if any, by which the total sums credited as at any time to the Unemployment Insurance Account under paragraph 114(a) exceed the total sums charged as at that time to the Unemployment Insurance Account under section 117 to pay the basic cost of benefit;
- "basic cost of benefit", in relation to any year, means that amount paid out of the Consolidated Revenue Fund pursuant to section 117.
- (2) Cost and earnings.—For the purpose of fixing rates of premium under section 48 in respect of any year,
  - (a) the adjusted basic cost of benefit for that year shall be
    - (i) an amount equal to the average basic cost of benefit in respect of that year if in the opinion of the Commission there will be neither a basic account deficit nor a basic account surplus at the end of that year,
    - (ii) an amount equal to the average basic cost of benefit in respect of that year plus an amount, which shall be estimated by the Commission and approved by the Minister of Finance, that is deemed necessary by the Commission to remove or reduce the basic account deficit that would otherwise occur, or

- (iii) an amount equal to the average basic cost of benefit in respect of that year less an amount, which shall be estimated by the Commission and approved by the Minister of Finance, that is deemed necessary by the Commission to remove or reduce the basic account surplus that would otherwise occur; and
- (b) the insurable earnings of persons employed in insurable employment in that year shall be an amount equal to the actual yearly average of the total yearly insurable earnings of all insured persons for the three years ending concurrently with the second year preceding that year.
- (3) Interest.—In calculating the expense of the Commission in administering this Act in a year, the Commission shall make allowances for interest earned or charged under Part V on the balance in the Unemployment Insurance Account. 1990, c. 40, s. 31.
- 50. (1) Employer's premium rate.—Unless another rate of premium is provided for a year pursuant to this section, the employer's premium to be paid in a year by an employer of an insured person shall be 1.4 times the employee's premium for that year.
- (2) Wage loss plans.—The Commission shall, with the approval of the Governor in Council, make regulations to provide a system for reducing an employer's premium payable under this Act when the payment of any allowances, moneys or other benefits by reason of illness, injury, quarantine, pregnancy or caring for children under a plan that covers insured persons employed by the employer, other than one established under provincial law, would have the effect of reducing the benefit that is payable to those insured persons under this Act by reason of illness, injury, quarantine, pregnancy or caring for children, if those insured persons will benefit from the reduction of the employer's premium in an amount at least equal to five-twelfths of the reduction.
- (3) Provincial allowance.—The Commission shall, with the approval of the Governor in Council, make regulations to provide a system for reducing the premium payable under this Act when the payment of any allowances, moneys or other benefits in respect of illness, injury, quarantine, pregnancy or caring for children under a provincial law to insured persons would have the effect of reducing or eliminating the benefit that is payable under this Act to those insured persons by reason of illness, injury, quarantine, pregnancy or caring for children.
- (4) Regulations.—For the purposes of this section, the Commission may, with the approval of the Governor in Council, make regulations
  - (a) prescribing the manner and time for making an application for a premium reduction;
  - (b) prescribing the standards that must be met by a plan to qualify for a premium reduction and the time during which the plan must be in effect;
  - (c) prescribing the method for determining the amount of reduction for plans of given standards and the use to be made of actuarial calculations and estimates;
  - (d) providing for the making of decisions relating to premium reduction and appeals therefrom in cases of dispute;
  - (e) prescribing the manner in which the insured earnings of insured persons will be reported by employers to the Department of National Revenue; and
  - (f) generally, providing for any other matters necessary for carrying out the purposes and provisions of subsections (2) and (3).

- (5) Late applications.—Where an application for an employer's premium reduction made within thirty-six months after the time prescribed for making it, the Commison may, subject to prescribed conditions, regard the application as having been made the prescribed time if the applicant shows that there was good cause for the delay roughout the period commencing at the prescribed time and ending on the day when the application was made.
- (6) Reconsideration of application.—The Commission may reconsider any decision lating to an employer's premium reduction during the period of thirty-six months folwing the date of the decision and any new decision that it makes shall apply in place the reconsidered decision.
- 990, c. 40, s. 32; 1994, c. 13, s. 8.
- 51. (1) Payment of employee's premium.—Every person shall, for every week during hich he is employed in insurable employment, pay, by deduction as provided in Part I, an amount equal to such percentage of his insurable earnings as is fixed by the ommission as the employee's premium for the year in which that week occurs.
- (2) Payment of employer's premium.—Every employer shall, for every week during hich a person is employed by him in insurable employment, pay, in respect of that erson and in the manner provided in Part III, an amount equal to such percentage of nat person's insurable earnings as is fixed by the Commission as the employer's remium payable by employers or a class of employers of which the employer is a nember, as the case may be, for the year in which that week occurs.
- (3) Overlapping pay periods.—Notwithstanding subsections (1) and (2), where insurble earnings are paid to a person in a year following the year in which his insurable mployment occurred, all that insurable employment shall, for the purposes of calculating insurable earnings and premiums payable in respect thereof, be deemed to have occurred in the year in which the insurable earnings are paid.

#### PART III

## COLLECTION OF PREMIUMS

#### Interpretation

#### 52. Definitions .- In this Part,

authorized person" means a person authorized by the Minister for the purposes of this Part;

documents" includes money, securities and any of the following, whether computerized or not: books, records, letters, telegrams, vouchers, invoices, accounts and statements (financial or otherwise);

'dwelling-house' means the whole or any part of a building or structure that is kept or occupied as a permanent or temporary residence and includes

- (a) a building within the curtilage of a dwelling-house that is connected to it by a doorway or by a covered and enclosed passageway, and
- (b) a unit that is designed to be mobile and to be used as a permanent or temporary residence and that is being used as such a residence;

"judge" means a judge of a superior court having jurisdiction in the province where the matter arises or a judge of the Federal Court;

"Minister" means the Minister of National Revenue.

R.S. 1985, c. 5 (2nd Supp.), s. 3; 1991, c. 49, s. 225.

# Payment of Premiums

- 53. (1) Deduction and payment of premiums.—Every employer paying remuneration to a person employed by the employer in insurable employment shall deduct from that remuneration as or on account of the employee's premium payable by that insured person under section 51 for any week or weeks in respect of which that remuneration is paid such amount as is determined in accordance with prescribed rules and shall remit that amount, together with the employer's premium payable by the employer under that section for such week or weeks, to the Receiver General at such time and in such manner as is prescribed and, where at that prescribed time the employer is a prescribed person, the remittance shall be made to the account of the Receiver General at a financial institution (within the meaning that would be assigned by the definition "financial institution" in subsection 190(1) of the *Income Tax Act* if that definition were read without reference to paragraphs (d) and (e) thereof).
- (2) Liability for failure to deduct.—Subject to subsection (3), every employer who fails to deduct and remit an amount from the remuneration of an insured person as and when required under subsection (1) is liable to pay to Her Majesty the whole amount that should have been deducted and remitted from the time it should have been deducted.
- (3) Subsequent determination or decision.—Where an employer has been informed in writing on behalf of the Minister pursuant to an inquiry other than an application for determination of a question under section 61 that he is not required to make a deduction from the remuneration of an insured person under this Act and it is subsequently determined or decided under section 61 or 70 that such a deduction should have been made, except where the employer was so informed on the basis of information furnished by him to the Minister that was incorrect in a material particular, the employer is not liable for failing to make the deduction or for any amount that should have been deducted before the determination or the decision is communicated to him, but is thereupon liable without interest or penalties under this Act to pay the premium required to be made by him with respect to the insured person from whose remuneration the deduction should have been made.
- (4) Deduction from subsequent payment of remuneration.—An employer who fails to deduct the employee's premium required by subsection (1) to be deducted from a payment of remuneration to an insured person may deduct an amount equal thereto from any subsequent payment of remuneration made to the insured person within twelve months after the making of the payment from which the employee's premium was required to be deducted but no employer may deduct from the payment of remuneration made to an insured person, in addition to the premium required by subsection (1) to be deducted therefrom, more than one other such premium that he previously failed to deduct.
- (5) Amount deducted deemed received.—Where an amount has been deducted under subsection (1), it shall be deemed for all purposes to have been received at that time by the insured person to whom the remuneration was payable.

- (6) Interest on amounts not remitted.—Where an employer has failed to remit to the Receiver General an amount that the employer was required to remit at the time when he was required to do so, the employer shall pay to the Receiver General interest on that amount at the prescribed rate computed from the day on which the employer was so required to remit the amount to the day of remittance of the amount to the Receiver General.
- (7) Penalty for failure to remit.—Every employer who in a calendar year fails to remit to the Receiver General an amount that the employer is required to remit at the time when he is required to do so is liable to a penalty of
  - (a) ten per cent of the amount; or
  - (b) where, at the time of the failure, a penalty under this subsection was payable by the employer in respect of an amount that the employer was required to remit during the year and the failure was made knowingly or under circumstances amounting to gross negligence, twenty per cent of the amount.
- R.S. 1985, c. 46 (4th Supp.), s. 2; 1990, c. 40, s. 33; 1991, c. 49, s. 226; 1993, c. 24, s. 151; 1994, c. 21, s. 129.
- 54. (1) Liability of directors.—Where an employer who fails to deduct or remit an amount as and when required under subsection 53(1) is a corporation, the persons who were the directors of the corporation at the time when the failure occurred are jointly and severally liable, together with the corporation, to pay to Her Majesty that amount and any interest or penalties relating thereto.
- (2) **Application of** *Income Tax Act* **provisions.**—Subsections 227.1(2) to (7) of the *Income Tax Act* apply, with such modifications as the circumstances require, in respect of a director of a corporation referred to in subsection (1).
- (3) Assessment provisions applicable to directors.—The provisions of this Part respecting the assessment of an employer for an amount payable by him under this Act and respecting the rights and obligations of an employer so assessed apply in respect of a director of a corporation in respect of an amount payable by the director under subsection (1) in the same manner and to the same extent as if the director were the employer referred to in those provisions.
- 55. Employer's premium not recoverable.—Notwithstanding any contract to the contrary, an employer is not entitled to recover from an insured person the employer's premium payable by the employer either by withholding the amount thereof from the wages of that person or otherwise.
- 56. (1) Assessment.—The Minister may assess an employer for an amount payable by him under this Act, or may reassess that employer or make such additional assessments as the circumstances require, and the expression "assessment" when used in this Act with reference to any action so taken by the Minister under this section includes that reassessment or additional assessment.
- (2) Notice of assessment and liability of employer.—After assessing an employer for an amount payable by him under this Act, the Minister shall send the employer a notice of assessment, and on that notice being sent to the employer the assessment shall be deemed to be valid and binding subject to being vacated or varied on appeal under this Act, and the employer is liable to pay to Her Majesty the amount thereof forthwith.
  - (3) Limitation on assessments.—Notwithstanding subsection (1) or (2), no assess-

ment, reassessment or additional assessment of an amount payable by an employer under this Act may be made by the Minister under this section after three years have elapsed after the end of the year in which any premium in relation to which that amount is payable should have been paid, unless the employer has made any misrepresentation or committed any fraud in filing any return or in supplying any information pursuant to this Part in relation thereto.

- (4) Mailing date.—The day of mailing of a notice of assessment described in subsection (2) shall, in the absence of any evidence to the contrary, be deemed to be the day appearing from the notice to be the date thereof unless called in question by the Minister or by a person acting for him or for Her Majesty.
- 57. (1) Recovery.—All premiums, interest, penalties and other amounts payable by an employer under this Act are debts due to Her Majesty and recoverable as such in the Federal Court or any other court of competent jurisdiction or in any other manner provided for by this Act.
- (2) Amounts deducted and not remitted.—Where an employer has deducted an amount from the remuneration of an insured person as or on account of any employee's premium required to be made by the insured person but has not remitted the amount to the Receiver General, the employer shall be deemed to hold the amount so deducted in trust, separate and apart from the employer's own moneys, for Her Majesty and for payment to her Majesty in the manner and at the time provided under this Act, and Her Majesty has a lien and charge on the property and assets of the employer whether or not the employer has kept the amount separate and apart or is in receivership, bankruptcy or liquidation or has made an assignment.
  - (3) [Repealed 1994, c. 21, s. 130.]
- (4) Certificate before distribution.—Every person, other than a trustee in bank-ruptcy, who is an assignee, liquidator, receiver, receiver-manager, administrator, executor or any other like person, in this section referred to as the "responsible representative", administering, winding-up, controlling or otherwise dealing with a property business or estate of another person, before distributing to one or more persons any property over which he has control in his capacity as the responsible representative, shall obtain a certificate from the Minister certifying that all amounts
  - (a) for which any employer is liable under this Act up to and including the date of distribution, and
  - (b) for the payment of which the responsible representative is or can reasonably be expected to become liable in his capacity as the responsible representative

have been paid or that security for the payment thereof has been accepted by the Minister.

- (4.1) Personal liability.—Where a responsible representative distributes to one or more persons property over which he has control in his capacity as the responsible representative, without obtaining a certificate under subsection (4) in respect of the amounts referred to in that subsection, the responsible representative is personally liable for the payment of those amounts to the extent of the value of the property distributed and the Minister may assess the responsible representative therefor in the same manner and with the same effect as an assessment made under section 56.
  - (5) Security.—The Minister may, if he considers it advisable in a particular case.

accept security for payment of premiums by way of mortgage or other charge of any kind whatever on property of the employer or any other person or by way of guarantee from other persons.

- (6) Trustee in bankruptcy.—Where an employer has become bankrupt, the trustee in bankruptcy shall be deemed to be the agent of the bankrupt for the purposes of this Act.
- (7)-(13) [Repealed 1993, c. 24, s. 154.] R.S. 1985, c. 5 (2nd Supp.), s. 4, 1990, c. 40, ss. 34, 35; 1992, c. 27, s. 90(n); 1993, c. 24, s. 154; 1994, c. 21, s. 130.
- 58. (1) Records and books.—Every employer paying remuneration to a person employed by him in insurable employment shall keep records and books of account at his place of business or residence in Canada, or at such other place as may be designated by the Minister, in such form and containing such information, including the Social Insurance Number of each insured person, as will enable any premiums payable under this Act or any premiums or other amounts that should have been deducted or paid to be determined.
- (2) Idem.—Where an employer described in subsection (1) has failed to keep adequate records and books of account, the Minister may require him to keep such records and books of account as he may specify, and the employer shall thereafter keep records and books of account as so required.
- (3) Idem.—Every employer required by this section to keep records and books of account shall retain those records and books of account and every account and voucher necessary to verify the information contained therein until the expiration of six years from the end of the year in respect of which those records and books of account are kept or until written permission for their prior disposal is given by the Minister.
- (4) Determination or appeal.—Every employer who is required by this section to keep records and books of account shall, where that employer or an employee thereof is subject to the determination of a question by, or has made an appeal to, the Minister under section 61, retain every record, book of account, account and voucher necessary for dealing with the determination or the appeal until the determination is made or the appeal is disposed of and any further appeal in respect thereof is disposed of or the time for filing any such further appeal has expired.

1990, c. 40, s. 36; 1991, c. 49, s. 227.

- 59. (1) Inspections.—An authorized person may, at any reasonable time, for any purpose relating to the administration or enforcement of this Act, inspect, audit or examine any document that relates or may relate to the information that is or should be contained in the records or books of account or to the amount of any premium payable under this Act and, for those purposes, the authorized person may
  - (a) subject to subsection (2), enter any premises or place where any records or books of account are or should be kept; and
  - (b) require the owner, occupant or person in charge of the premises or place to give to the authorized person all reasonable assistance and to answer all proper questions relating to the administration or enforcement of this Act and, for that purpose, require the owner, occupant or person in charge of the premises or place to attend at such premises or place with the authorized person.
  - (2) Warrant required to enter dwelling-house.—Where a premises or place referred

to in subsection (1) is a dwelling-house, an authorized person may not enter that dwelling-house without the consent of the occupant except under the authority of a warrant issued under subsection (3).

- (3) Warrant or order.—Where, on ex parte application by the Minister, a judge is satisfied by information on oath
  - (a) that there are reasonable grounds for believing that a dwelling-house is a premises or place referred to in subsection (1),
  - (b) that entry into the dwelling-house is necessary for any purpose relating to the administration or enforcement of this Act, and
  - (c) that entry into the dwelling-house has been refused or that there are reasonable grounds for believing that entry thereto will be refused,

the judge shall issue a warrant authorizing an authorized person to enter that dwelling-house subject to such conditions as may be specified in the warrant but, where the judge is not satisfied that entry into that dwelling-house is necessary for any purpose relating to the administration or enforcement of this Act, the judge shall

- (d) order the occupant of the dwelling-house to provide an authorized person with reasonable access to any document that is or should be kept therein, and
- (e) make such other order as is appropriate in the circumstances to carry out the purposes of this Act

to the extent that access has been or may be expected to be refused and that the document is or may be expected to be kept in the dwelling-house.

- (4) Requirement to provide documents and information.—Notwithstanding any other provision of this Act, the Minister may, subject to subsection (5), for any purpose relating to the administration or enforcement of this Part, by notice served personally or by registered or certified mail, require that any person provide, within such reasonable time as is stipulated in the notice,
  - (a) any information or additional information, including any information return or supplementary return; or
  - (b) any document.
- (5) Unnamed persons.—The Minister shall not impose on any person, in this section referred to as a "third party", a requirement under subsection (4) to provide information or any document relating to one or more unnamed persons unless the Minister first obtains the authorization of a judge under subsection (6).
- (6) Judicial authorization.—On ex parte application by the Minister, a judge may, subject to such conditions as the judge considers appropriate, authorize the Minister to impose on a third party a requirement under subsection (4) relating to an unnamed person or more than one unnamed person, in this section referred to as the "group", where the judge is satisfied by information on oath that
  - (a) the person or group is ascertainable;
  - (b) the requirement is made to verify compliance by the person or persons in the group with any duty or obligation under this Part;
  - (c) it is reasonable to expect, based on any grounds, including statistical or other information or past experience relating to the group or any other persons, that the person or any person in the group may have failed or may be likely to fail to

provide information that is sought pursuant to the requirement or to otherwise comply with this Act; and

- (d) the information or document is not otherwise more readily available.
- (7) Service of authorization.—Where an authorization is granted under subsection (6), the authorization shall be served together with the notice referred to in subsection (4).
- (8) Review of authorization.—Where an authorization is granted under subsection (6), a third party on whom a notice is served under subsection (4) may, within 15 days after the service of the notice, apply to the judge who granted the authorization or, where the judge is unable to act, to another judge of the same court for a review of the authorization.
- (9) Powers on review.—On the hearing of an application under subsection (8), a judge may cancel the authorization previously granted if the judge is not then satisfied that the conditions in paragraphs (6)(a) to (d) have been met and he may confirm or vary the authorization if he is satisfied that those conditions have been met.
- (10) Additional remedy.—Where a person is found guilty of an offence under subsection 73(2) for failing to comply with a requirement under subsection (4), the court may make such order as it deems proper in order to enforce compliance with the requirement.
- (11) Copies as evidence.—Where any document is inspected, examined or provided in accordance with this section, the person by whom it is inspected or examined or to whom it is provided or any officer of the Department of National Revenue, may make, or cause to be made, one or more copies thereof and any document purporting to be certified by the Minister or an authorized person to be a copy made pursuant to this section is evidence of the nature and content of the original document and has the same probative force as the original document would have if it were proven in the ordinary way.
- (12) Compliance.—No person shall hinder, molest or interfere with any person doing anything that he is authorized to do by or pursuant to this section or prevent or attempt to prevent any person from doing any such thing and, notwithstanding any other Act or law, every person shall, unless he is unable to do so, do everything he is required to do by or pursuant to this section.
- R.S. 1985, c. 5 (2nd Supp.), s. 5; 1994, c. 13, s. 8.
- **60.** (1) **Protection of employer.**—No action lies against any person for deducting any sum of money in compliance or intended compliance with this Act.
- (2) Discharge of liability.—The receipt of the Minister for an amount deducted by any person as required by or under this Act is a good and sufficient discharge of the liability of any debtor to his creditor with respect thereto to the extent of the amount referred to in the receipt.
- **61.** (1) **Determination of questions.**—Where any question arises under this Act as to whether a person is required to make a payment of an employee's premium, or an employer's premium, or as to the amount of any such premium, in a year,
  - (a) the person concerned may, on or before April 30 in the immediately following year, apply to the Minister to determine the question; or
  - (b) the Minister on his own initiative may at any time determine the question.
  - (2) Appeal.—Where the Minister has assessed an employer for an amount payable

by him under this Act, the employer may appeal to the Minister for a reconsideration of the assessment, either as to whether any amount should be assessed as payable or as to the amount so assessed, within ninety days of the day of mailing of the notice of assessment.

- (3) Question re insurable employment.—Where there arises in relation to a claim for benefit under this Act any question concerning
  - (a) whether a person is or was employed in insurable employment,
  - (b) whether a person is the employer of an insured person,
  - (c) the length of a person's insurable employment, or
  - (d) the amount of a person's insurable earnings from employment,

an application to the Minister for determination of the question may be made by the Commission at any time and by that person or the employer or purported employer of that person within ninety days after being notified of the decision of the Commission.

- (4) Notification.—Where a question or appeal referred to in subsection (1), (2) or (3) is to be determined by the Minister, the Minister shall notify the employer or purported employer and any person who may be affected by the application and, in the case of an application under subsection (3), the Commission of his intention to determine the question or appeal and shall afford the employer, purported employer, Commission and any person who may be affected by the application, or any of them, as the circumstances require, an opportunity to furnish information and to make representations to protect their interests.
- (5) Procedure for making application or appeal.—An application for the determination of a question or an appeal for reconsideration of an assessment by the Minister shall be addressed to the Chief of Appeals in a District Office of the Department of National Revenue and delivered or mailed to that office.
- (6) Decision.—On an application or an appeal under this section, the Minister shall, with all due despatch, determine the question raised by the application or vacate, confirm or vary the assessment, or reassess, and he shall thereupon notify any person affected.
- (7) Presumption.—Unless an application has been made in accordance with subsection (1) with respect to an insured person, where an amount has been deducted from the remuneration of that person or has been paid by the employer as a premium with respect to that person, or where no amount has been so deducted or paid the amount so deducted or paid shall be deemed to have been deducted or paid in accordance with this Act, or it shall be deemed that no amount was required to be deducted or paid in accordance with this Act, as the case may be.
- (8) Interpretation.—Nothing in subsection (7) restricts the authority of the Minister to determine any question on his own initiative under subsection (1) or to make any assessment under this Act after the date mentioned therein.
- (9) Notification.—Where the Minister is required to notify a person who may be or is affected by a determination under this section, he may cause that person to be notified, in such manner as he deems adequate, of his intention to make the determination or of that determination, as the case may be.

1990, c. 40, s. 37; 1993, c. 24, s. 152; 1994, c. 13, s. 8.

- 62. (1) Overpayment.—Where the aggregate of all amounts deducted as required from the insurable earnings of an insured person for a year, whether by one or more employers, on account of that person's employee's premiums for that year under this Act exceeds an amount equal to such percentage of his maximum yearly insurable earnings for the year as is fixed by the Commission, the excess shall be deemed to be an overpayment made by that insured person.
- (1.1) 1991 overpayment.—Notwithstanding subsection (1) but subject to subsection (2), where the aggregate of all amounts deducted as required from the insurable earnings of an insured person for the year 1991, whether by one or more employers, on account of that person's employee's premiums for that year under this Act exceeds an amount equal to 2.525 per cent of that person's insurable earnings for that year, the excess shall be deemed to be an overpayment made by that insured person.
- (2) Idem.—Notwithstanding subsection (1) or the definition "maximum yearly insurable earnings" in subsection 2(1), an overpayment is not created when amounts are deducted and remitted as required from the insurable earnings of an insured person in excess of the percentage of the maximum yearly insurable earnings for the year, if the excess occurs by reason only that the remuneration paid to that person in that year is in respect of more than fifty-two calendar weeks.
- 1990, c. 40, s. 38; 1991, c. 51, s. 7.
- 63. (1) Refund.—Where a person has made an overpayment on account of employee's premiums or has made a payment of employee's premiums under this Act during a year when the person was not employed in insurable employment, the Minister shall refund to the person the amount of the overpayment or payment if application in writing is made to the Minister by the person not later than three years after the end of that year.
- (2) Idem.—Where an amount on account of any premium has been deducted from the remuneration of a person during a year or has been paid by an employer with respect to a person employed by the employer during a year, and by a determination or a decision on an appeal made pursuant to section 61 or 70 it is determined or decided that the amount so deducted or paid exceeds the amount required to be deducted or paid under this Act or should not have been deducted or paid, the Minister shall refund the excess amount or the amount that should not have been deducted or paid if application in writing is made by the person or employer to the Minister not later than thirty days after the determination or decision is communicated to the person or employer, as the case may be.
- (3) Idem.—Notwithstanding anything in this Part, where a person or employer makes application to and satisfies the Minister that, for any year, the amount deducted from the remuneration of the person, or paid by the employer with respect to a person, as the case may be, is in excess of the amount required to be deducted or paid for the year under this Act, or should not have been deducted or paid, the Minister may refund the excess amount or the amount that should not have been deducted or paid if the application is made within three years after the end of that year.
- (4) Recovery.—Where an application under this section has been made to the Minister for a refund of any amount deducted on account of premiums of a person for a year and, whether on the basis of incorrect or incomplete information contained in the application or otherwise, the Minister has refunded an amount to the person, or applied

an amount to a liability of the person to Her Majesty in right of Canada, in excess of the amount that should have been refunded or applied, the excess amount may be recovered at any time from the person as a debt due to Her Majesty.

- (5) Application of refund to other debts.—Instead of making a refund that might otherwise be made under this section, the Minister may, where the person to whom the refund is payable is liable or about to become liable to make any payment to Her Majesty in right of Canada, apply the amount of the refund to that liability and notify that person of that action.
- (6) Interest.—Where an amount in respect of an overpayment is refunded or applied under this Act to any other liability, interest shall be paid or applied thereon at a prescribed rate per annum under the circumstances and for the period or periods determined as prescribed, except that no interest shall be paid or applied thereon where the amount of the interest is less than one dollar.

  1990, c. 40, s. 39: 1991, c. 49, s. 228.

#### Administration

- 64. (1) Minister's duty.—The Minister shall administer this Part and section 3 and the Deputy Minister of National Revenue may exercise all the powers and perform all the duties of the Minister under this Part.
- (2) Administration of oaths.—Any officer or servant employed in connection with the administration of this Part and section 3, if he is designated by the Minister for the purpose, may, in the course of his employment, administer oaths and take and receive affidavits, declarations and solemn affirmations for the purposes of or incidental to the administration or enforcement of this Act or the regulations, and every officer or servant so designated has for those purposes all the powers of a commissioner for administering oaths or taking affidavits. 1994, c. 13, s. 7.
- 65. (1) Application of section 223 of the *Income Tax Act*.—Section 223 of the *Income Tax Act* applies with such modifications as the circumstances require in relation to amounts payable under this Part that have not been paid and to any parts of amounts payable under this Part that have not been paid.
- (2) Retroactive operation.—Subject to subsection (3), subsection (1) is applicable with respect to certificates made by the Minister of National Revenue under subsection (1), or under section 79 of the *Unemployment Insurance Act, 1971*, chapter 48 of the Statutes of Canada, 1970-71-72, after January 1, 1972 and with respect to documents evidencing such certificates that were issued by the Federal Court and that were filed, registered or otherwise recorded after 1977 under the laws of a province.
- (3) Exception to retroactivity.—Where a certificate or document referred to in subsection (2) was the subject of an action pending in a court on February 10, 1988 or of a court decision given on or before that date, section 79 of the *Unemployment Insurance Act, 1971,* chapter 48 of the Statutes of Canada, 1970-71-72, as it read immediately before September 13, 1988, continues to apply with respect to that certificate or document.
- R.S. 1985, c. 46 (4th Supp.), s. 3.
- **66.** Application of *Income Tax Act* provisions.—Section 160, subsections 161(11) and 220(3.1), sections 221.1 and 224 to 224.3 and subsections 227(9.1) and (10) and 248(7) and (11) of the *Income Tax Act* apply to all premiums, interest, penalties and other

amounts payable by a person under this Part, with such modifications as the circumstances require, and for the purposes of this section, the reference in subsection 224(1.2) of that Act to "subsection 227(10.1) or a similar provision" shall be read as a reference to "section 56 of the *Unemployment Insurance Act*".

- R.S. 1985, c. 5 (2nd Supp.), s. 6; c. 38 (3rd Supp.), s. 3; 1991, c. 49, s. 229.
- 67. Receipt of premiums, etc., by banks.—A bank shall receive for deposit, without any charge for discount or commission, any cheque made payable to the Receiver General in payment of any premiums, interest or penalties imposed by this Part, whether drawn on the bank receiving the cheque or on any other bank in Canada.

  R.S. 1985, c. 5 (2nd Supp.), s. 7.
- 68. Execution of documents by corporations.—A return, certificate or other document made by a corporation pursuant to this Part or a regulation shall be signed on its behalf by the president, secretary or treasurer of the corporation or by any other officer or person thereunto duly authorized by the board of directors or other governing body of the corporation.
- 69. (1) Information or complaint.—An information or complaint under this Part may be laid or made by any officer of the Department of National Revenue, by a member of the Royal Canadian Mounted Police or by any person authorized by the Minister and, where an information or complaint purports to have been laid or made under this Part, it shall be deemed to have been laid or made by a person authorized by the Minister and shall not be called in question for lack of authority of the informant or complainant except by the Minister or by a person acting for him or for Her Majesty.
- (2) Two or more offences.—An information or complaint in respect of an offence under this Part may be for one or more offences and no information, complaint, warrant, conviction or other proceeding in a prosecution under this Part is objectionable or insufficient by reason of the fact that it relates to two or more offences.
- (3) **Territorial jurisdiction.**—An information or complaint in respect of an offence under this Part may be heard, tried or determined by any magistrate as defined in the *Criminal Code* if the accused is resident, carrying on business, found or apprehended or is in custody within his territorial jurisdiction although the matter of the information or complaint did not arise within his territorial jurisdiction.
- (4) Limitation period.—An information or complaint under the provisions of the *Criminal Code* relating to summary convictions in respect of an offence under this Part may be laid or made on or before a day five years from the time when the matter of the information or complaint arose.
- (5) Proof of service by mail.—Where, by this Part or a regulation, provision is made for sending by mail a request for information, notice or demand, an affidavit of an officer of the Department of National Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records, that he has knowledge of the facts in the particular case, that such a request, notice or demand was sent by registered letter on a named day to the person to whom it was addressed, indicating the address, and that he identifies as exhibits attached to the affidavit the post office certificate of registration of the letter or a true copy of the relevant portion thereof and a true copy of the request, notice or demand, is evidence of the sending and of the request, notice or demand.
  - (6) Proof of personal service.—Where, by this Part or a regulation, provision is

made for personal service of a request for information, notice or demand, an affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records, that he has knowledge of the facts in the particular case, that such a request, notice or demand was served personally on a named day on the person to whom it was directed and that he identifies as an exhibit attached to the affidavit a true copy of the request, notice or demand, is evidence of the personal service and of the request, notice or demand.

- (7) Proof of failure to comply.—Where, by this Part or a regulation, a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that after a careful examination and search of the records he has been unable to find in a given case that the return, statement, answer or certificate, as the case may be, has been filed or made by that person, is evidence that in that case that person did not make the return, statement, answer or certificate, as the case may be.
- (8) Proof of time of compliance.—Where, by this Part or a regulation, a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that after careful examination of the records he has found that the return, statement, answer or certificate was filed or made on a particular day, is evidence that it was filed or made on that day and not prior thereto.
- (9) Proof of documents.—An affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that a document annexed thereto is a document or true copy of a document made by or on behalf of the Minister or a person exercising the powers of the Minister or by or on behalf of an employer, is evidence of the nature and contents of the document and shall be admissible in evidence and have the same probative force as the original document would have if it were proven in the ordinary way.
- (10) Proof of no appeal.—An affidavit of an officer of the Department of National Revenue sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and has knowledge of the practice of the Department and that an examination of the records shows that a notice of assessment for a particular year was mailed or otherwise communicated to an employer on a particular day pursuant to this Part and that after careful examination and search of the records he has been unable to find that a notice of appeal from the assessment was received within the time allowed therefor, is evidence of the statements contained therein.
- (11) Presumption.—Where evidence is offered under this section by an affidavit from which it appears that the person making the affidavit is an officer of the Department of National Revenue, it is not necessary to prove the signature of that person that the person is such an officer nor is it necessary to prove the signature or official character of the person before whom the affidavit was sworn.
- (12) Judicial notice.—Judicial notice shall be taken of all orders or regulations made under this Part without the orders or regulations being specially pleaded or proven.

- (13) Proof of documents.—Every document purporting to be an order, direction, demand, notice, certificate, requirement, decision, assessment, discharge of mortgage or other document purporting to have been executed under, or in the course of administration or enforcement of, this Part over the name in writing of the Minister, the Deputy Minister of National Revenue, or an officer authorized by regulation to exercise the powers or perform the duties of the Minister under this Part, shall be deemed to be a document signed, made and issued by the Minister, the Deputy Minister or the officer unless it has been called in question by the Minister or by a person acting for him or for Her Majesty.
- (14) Date when assessment made.—Where any notice of an assessment has been sent by the Minister as required by this Part, the assessment shall be deemed to have been made on the day of mailing of the notice of the assessment.
- (15) Forms prescribed or authorized.—Every form purporting to be a form prescribed or authorized by the Minister shall be deemed to be a form authorized by the Minister under this Part unless called in question by the Minister or by some person acting for the Minister or Her Majesty.
- (16) Proof of return.—In any prosecution for an offence under this Part, the production of a return, certificate, statement or answer required by or under this Part or a regulation, purporting to have been filed or delivered by or on behalf of the person charged with the offence or to have been made or signed by him or on his behalf is, in the absence of evidence to the contrary, proof that the return, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by him or on his behalf.
- (17) Idem.—In any proceedings before the Minister or the Tax Court of Canada under section 71, the production of a return, certificate, statement or answer required by or under this Part or a regulation, purporting to have been filed or delivered by or on behalf of an employer or to have been made or signed by him or on his behalf is, in the absence of evidence to the contrary, proof that the return, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by him or on his behalf.
- (18) Idem.—In any prosecution for an offence under this Act, an affidavit of an officer of the Department of National Revenue, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that an examination of the records shows that an amount required under this Act to be remitted to the Receiver General on account of premiums has not been received by the Receiver General, is evidence of the statements contained therein.
  - (19) Members of partnerships.—For the purposes of this Part,
  - (a) a reference in any notice or other document to the firm name of the partnership shall be read as a reference to all the members thereof; and
  - (b) any notice or other document shall be deemed to have been provided to each member of a partnership if the notice or other document is mailed to, served on or otherwise sent to the partnership
    - (i) at its latest known address or place of business, or
    - (ii) at the latest known address
      - (A) where it is a limited partnership, of any member thereof whose liability as a member is not limited, or

(B) in any other case, of any member thereof. 1991, c. 49, s. 230; 1994, c. 13, ss. 7, 8.

# Objection and Review

- 70. (1) Appeal to the tax court of Canada.—The Commission or a person affected by a determination by, or a decision on an appeal to, the Minister under section 61 may, within ninety days after the determination or decision is communicated to him, or within such longer time as the Tax Court of Canada on application made to it within those ninety days may allow, appeal from the determination or decision to that Court in the manner prescribed.
- (1.1) Communication of determination or decision.—For the purpose of subsection (1), the determination of the time at which a decision on an appeal to, or a determination by, the Minister under section 61 is communicated to the Commission or to a person shall be made in accordance with the rule, if any, made under paragraph 20(1.1)(h.1) of the Tax Court of Canada Act.
- (2) **Decision.**—On an appeal under this section, the Tax Court of Canada may reverse, affirm or vary the determination, may vacate, confirm or vary the assessment or may refer the matter back to the Minister for reconsideration and reassessment, and shall thereupon in writing notify the parties to the appeal of its decision and the reasons therefor.

R.S. 1985, c. 51 (4th Supp.), s. 23; 1993, c. 27, s. 228.

- 71. (1) Effect of decision.—The Minister and the Tax Court of Canada have authority to decide any question of fact or law necessary to be decided in determining any question or reconsidering any assessment required to be determined or reconsidered under section 61 or 70 and to decide whether a person may be or is affected thereby, and, except as provided in this Act, the decision of the Minister, or the decision of the Tax Court of Canada, as the case may be, is final and binding for all purposes of this Act.
- (2) Allowance for attendance on appeal.—Where, on an appeal to the Tax Court of Canada from a decision of the Minister, a person affected by the decision is requested by the court to attend before it on the consideration of the appeal and so attends, he shall be paid such travel and other allowances, including compensation for loss of remunerative time, as are approved by the Treasury Board.
- 72. Decision of tax court final.—The decision of the Tax Court of Canada under section 70 is final and, except for judicial review under the *Federal Court Act*, is not subject to appeal to or review by any court.

  1990, c. 8, s. 74.

## Offences

- 73. (1) Offence and punishment.—Every employer who fails to comply with subsection 53(1) or 57(2) is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to
  - (a) a fine not exceeding five thousand dollars; or
  - (b) both the fine described in paragraph (a) and imprisonment for a term not exceeding six months.
- (2) **Idem.**—Every person who fails to comply with or contravenes section 58 or 59 is guilty of an offence punishable on summary conviction.

- (3) Idem.—Every person who fails to comply with or contravenes a regulation made inder paragraph 75(1)(a) or (b) is guilty of an offence and, in addition to any penalty therwise provided, is liable on summary conviction to a fine of not less than twenty-ve dollars a day for each day of default, but not exceeding in all one thousand dollars.
  - (4) Idem.—Every person who
  - (a) makes, or participates in, assents to or acquiesces in the making of, false or deceptive statements in a return, certificate, statement or answer filed or made as required by or under this Part or a regulation,
  - (b) to evade payment of a premium imposed by this Act, destroys, alters, mutilates, secretes or otherwise disposes of the records or books of account of an employer,
  - (c) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits, or assents to or acquiesces in the omission, to enter a material particular in records or books of account of an employer,
  - (d) wilfully, in any manner, evades or attempts to evade compliance with this Act or payment of premiums imposed by this Act, or
  - (e) conspires with any person to commit an offence described in paragraphs (a) to (d),
- guilty of an offence and, in addition to any penalty otherwise provided, is liable on ammary conviction to
  - (f) a fine of not less than twenty-five dollars and not more than five thousand dollars plus, in an appropriate case, an amount not exceeding double the amount of the premium that should have been shown to be payable or that was sought to be evaded, or
  - (g) both the fine described in paragraph (f) and imprisonment for a term not exceeding six months.
- (5) Idem.—Where a person has been convicted under this Part for failing to comply ith subsection 53(1) or a regulation made under paragraph 75(1)(a) or (b), he is not lible to pay any penalty imposed under section 53 or under any regulation made under ection 75 for the same failure unless he was assessed for that penalty or that penalty as demanded from him before the information or complaint giving rise to the conviction was laid or made.
- 74. Officers, etc., of corporations.—Where a corporation commits an offence under is Part, any officer, director or agent of the corporation who directed, authorized, as nted to, acquiesced in or participated in the commission of the offence is a party to and alty of the offence and is liable on conviction to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted.
- 75. (1) Regulations.—The Minister may, with the approval of the Governor in ouncil, make regulations
  - (a) requiring any class of persons to file information returns respecting any class of information required in connection with premiums under this Act, including information respecting premiums of persons employed by any of those persons identified by the province in which those persons were employed;
  - (b) requiring a person who is, by a regulation made under paragraph (a), required to file an information return to supply a copy of the return or a prescribed por-

- tion thereof to the person or persons in respect of whose premiums the return or portion thereof relates;
- (c) prescribing a penalty not exceeding ten dollars a day for each day of default and not exceeding in all two hundred and fifty dollars to which a person who fails to comply with a regulation made under paragraph (a) or (b) shall be liable;
- (d) respecting the manner in which any provision of this Act that applies or extends to an employer of an insured person shall apply or extend to any person by whom the remuneration of an insured person for services performed in insurable employment is paid either wholly or in part, and to the employer of any such person;
- (e) for permitting an employer to deduct premiums paid on behalf of insured persons otherwise than from the remuneration for the period in respect of which the premiums were payable;
- (f) providing that in any case or class of cases where insured persons
  - (i) work under the general control or direct supervision of or are paid by a person other than their actual employer, or
  - (ii) work with the concurrence of a person other than their actual employer on premises or property with respect to which that person has any rights or privileges under a licence, permit or agreement,

that other person shall for the purposes of paying premiums under this Act be deemed to be the employer of the insured persons in addition to the actual employer, and providing for the payment and recovery of premiums paid in respect of the insured persons;

- (g) for defining and determining earnings and pay period;
- (h) for the allocation of the hours a person is employed with an employer and earnings to weeks or to pay periods;
- (i) for calculating and determining the hours a person is employed with an employer the amount of insurable earnings of insured persons and the amount of premium payable;
- (j) where earnings are paid or payable for a period otherwise than in respect 0 weeks, for calculating and establishing
  - (i) the weeks or number of weeks to be taken as weeks of insurable employment and
  - (ii) the amount to be taken as insurable earnings in any of those weeks of number of weeks

in that period;

- (k) for prescribing and regulating the manner, conditions and times for paying and recording premiums;
- (1) for determining the earnings and premiums paid or payable in respect of one or more insured persons employed by an employer who has failed to keep books, records or accounts as required under this Act;
- (m) for regulating the possession, custody or control of documents or things used in the administration of the Act;

- (n) for the registration of employers;
- (o) for allocating to particular insured persons payments of premiums made by an employer;
- (p) [repealed 1994, c. 21, s. 131];
- (q) regulating the procedure to be followed in the determination by the Minister of questions or appeals under this Part; and
- (r) prescribing or providing anything that, by this Part, is to be prescribed or is to be provided by regulations.
- (2) Regulations of Minister.—The Minister may make regulations authorizing any designated officer or class of officers to exercise any power or perform any duty of the Minister under this Part.
- (3) Alternative method of calculation.—Where the Minister considers that it is not possible to apply the provisions of the regulations made under subsection (1), the Minister may, on his own initiative or on the request of an employer, approve another method or methods of calculating and allocating insurable earnings and the premiums payable in respect thereof, and any such method has effect for that employer or for all employers, as the case may be, as if it were specifically prescribed by regulation.
- (4) Minister may alter or rescind method.—The Minister may at any time alter or rescind any method he has approved pursuant to subsection (3), subject to such conditions, if any, as he deems appropriate.
- (5) **Regulations.**—A regulation made under paragraph (1)(r) prescribing rules referred to in subsection 53(1) shall have effect from the day it is published in the *Canada Gazette* or from such later or earlier day, if any, specified in the regulation. 1990, c. 40, s. 40; 1994, c. 21, s. 131.

#### PART III.1

## PILOT PROJECTS

- 75.1 Pilot projects.—Notwithstanding anything in this Act, the Commission may, with the approval of the Governor in Council, make such regulations as it deems necessary respecting the establishment and operation of pilot projects for testing whether or which possible amendments to this Act or the regulations would make this Act or the regulations more consistent with current industry employment practices, trends or patterns or would improve service to the public, including regulations
  - (a) respecting the time and manner in which employers are to supply their employees or former employees or the Commission with information on the employment history of those employees or former employees;
  - (b) providing for the use in a pilot project
    - (i) of gross earnings, as defined by regulation, or prescribed amounts that are functions of gross earnings, as so defined, for any purpose for which insurable earnings, maximum insurable earnings or average weekly insurable earnings are relevant to the operation of this Act, or
    - (ii) of periods of time other than weeks, for any purpose for which a period of weeks or a number of weeks is relevant to the operation of this Act;

- (c) providing for the application of a pilot project in respect of one or more of the following:
  - (i) prescribed employers or groups or classes of employers, including groups or classes consisting of randomly selected employers,
  - (ii) prescribed areas, or
  - (iii) prescribed claimants, employees, former employees or groups or classes of claimants, employees or former employees, including groups or classes consisting of randomly selected claimants, employees or former employees; and
- (d) respecting the manner in which and the extent to which any provision of this Act or the regulations applies in respect of a pilot project, and adapting any such provision for the purposes of that application.

1994, c. 18, s. 27.

- 75.2 (1) Electronic filing, etc..—The Commission may, with the approval of the Governor in Council, make regulations
  - (a) notwithstanding anything in this Act, respecting the supplying of information for claims for benefit or for other purposes under this Act, and the making of claims for benefit, in electronic or other form on a trial basis, including
    - (i) the information that may be supplied in electronic or other form,
    - (ii) the persons or groups or classes of persons by whom it may be supplied,
    - (iii) the signature in electronic or other form of documents or the execution, adoption or authorization of documents in a manner that pursuant to the regulations is to have the same effect for the purposes of this Act as signature, and
    - (iv) the time and date when information supplied in electronic or other form is deemed to be received; and
  - (b) notwithstanding subsection 117(2), providing for the payment of amounts as or on account of benefits under this Act on a trial basis by electronic instructions to financial institutions and, in consequence, providing for the adaptation of section 36 and paragraphs 103(1)(e) and (f) to payments made by such instructions or amending that section or those paragraphs.
- (2) Extent of authority.—A regulation made pursuant to this section may be general or restricted to a specified area or a group or class of persons.

  1994, c. 18, s. 27.
- 75.3 Expiration of regulations.—A regulation made pursuant to this Part that is not repealed ceases to have effect three years after it comes into force. 1994, c. 18, s. 27.

# PART IV ADMINISTRATIVE PROVISIONS

## Boards of Referees

76. (1) Boards to be established.—There shall be boards of referees, consisting of a chairperson and one or more members chosen from employers or representatives of

employers and an equal number of members chosen from insured persons or representatives of insured persons.

- (2) Chairpersons.—The chairperson of a board of referees shall be appointed by the Governor in Council for a term of three years subject to renewal on expiration, and may be removed at any time by the Governor in Council for cause.
- (3) Panels.—Panels of employers and representatives of employers and insured persons and representatives of insured persons shall be established by the Commission, and the members of the boards of referees shall be selected from those panels in the manner prescribed.
- (4) Remuneration and allowances.—There shall be paid such remuneration to the chairperson and members of a board of referees and such travel, subsistence and other allowances, including compensation for loss of remunerative time, to them or to any other person required to attend before the board, and such other expenses in connection with the operation of a board of referees as the Treasury Board approves.
- (5) Regulations.—Subject to this section, the Commission may, with the approval of the Governor in Council, make regulations for the constitution of boards of referees, including the appointment of the members thereof, the number of members constituting a quorum and the practice and procedure for proceedings before a board of referees.
- (6) Idem.—The Commission may, with the approval of the Governor in Council, make regulations
  - (a) authorizing the chairperson of a board of referees to exclude from a hearing before the board any claimant or employer, or any representative thereof, or any person who is or may be a witness at the hearing, when oral evidence concerning a circumstance of sexual or other harassment mentioned in paragraph 28(4)(a) is being given;
  - (b) requiring oral evidence given in the absence of a claimant or employer pursuant to regulations made under paragraph (a) to be made available, in the specified manner and time, to the claimant or employer; and
  - (c) governing the time and manner in which a claimant or employer to whom oral evidence is made available pursuant to regulations made under paragraph (b) may respond to that evidence.
- 1990, c. 40, s. 41; 1993, c. 13, s. 24.
- 77. (1) Umpires.—The Governor in Council may, from among the judges of the Federal Court, appoint such number of umpires as he considers necessary for the purposes of this Act and, subject to this Act, may prescribe their jurisdiction.
- (2) Idem.—Subject to subsection (4), any judge of a superior, county or district court in Canada and any person who has held office as a judge of a superior, county or district court in Canada may, at the request of the chief umpire made with the approval of the Governor in Council, act as an umpire, and while so acting has all the powers of an umpire.
- (3) Consent required.—No request may be made under subsection (2) to a judge of a provincial court without the consent of the chief justice or chief judge of the court of which he is a member, or of the attorney general of the province.
  - (4) Approval of Governor in Council.—The Governor in Council may approve the

making of requests pursuant to subsection (2) in general terms or for particular periods or purposes, and may limit the number of persons who may act under this section.

- (5) Salary.—A person who acts as an umpire pursuant to subsection (2) shall be paid a salary for the period he acts at the rate fixed by the *Judges Act*, for a judge of the Federal Court, other than the Chief Justice or the Associate Chief Justice of that Court, less any amount otherwise payable to him under that Act in respect of that period, and shall also be paid the travel allowances that a judge is entitled to be paid under that Act.
- (6) Appeals.—An umpire may sit and hear appeals under this Act at any place in Canada.
- (7) Chief umpire.—The Governor in Council may designate one of the umpires to be chief umpire.
- (8) Duty.—The chief umpire has supervision over and direction of the work of the umpires subject to such rules as the chief umpire may, with the approval of the Governor in Council, make to regulate the work of the umpires.
- 78. (1) Hearings.—An umpire is not bound by any legal or technical rules of evidence in conducting hearings for the purposes of this Act and all appeals shall be dealt with by him as informally and expeditiously as the circumstances and consideration of fairness will permit.
- (2) Significant matter.—Where in the opinion of the chief umpire an appeal concerns a matter of significant importance to the administration of this Act, the chief umpire may direct that the appeal be reviewed or heard jointly by him and one or more umpires.

# Appeals

- 79. (1) Appeal to board of referees.—The claimant or an employer of the claimant may at any time within thirty days after the day on which a decision of the Commission is communicated to him, or within such further time as the Commission may in any particular case for special reasons allow, appeal to the board of referees in the manner prescribed.
- (1.1) Privacy.—Where a circumstance of sexual or other harassment mentioned in paragraph 28(4)(a) is being considered by a board of referees, the chairperson of the board may, on application by the claimant, direct that the hearing be held in camera or that details concerning the circumstances not be published in any document or broadcast in any way, if the chairperson is satisfied that personal or other matters may be disclosed of such a nature that the desirability of avoiding public disclosure of those matters in the interest of the claimant or in the public interest outweighs the desirability of the access by the public to information about those matters.
- (2) **Decision.**—A decision of a board of referees shall be recorded in writing and shall include a statement of the findings of the board on questions of fact material to the decision.

1993, c. 13, s. 25.

80. Appeal to umpire.—An appeal lies as of right to an umpire in the manner prescribed from any decision or order of a board of referees at the instance of the Commission, a claimant, an employer or an association of which the claimant or employer is a member, on the grounds that

- (a) the board of referees failed to observe a principle of natural justice or otherwise acted beyond or refused to exercise its jurisdiction;
- (b) the board of referees erred in law in making its decision or order, whether or not the error appears on the face of the record; or
- (c) the board of referees based its decision or order on an erroneous finding of fact that it made in a perverse or capricious manner or without regard for the material before it.
- 81. Powers of umpire.—An umpire may decide any question of law or fact that is necessary for the disposition of any appeal taken pursuant to section 80 and may dismiss the appeal, give the decision that the board of referees should have given, refer the matter back to the board of referees for rehearing or re-determination in accordance with such directions as he considers appropriate or confirm, rescind or vary the decision of the board of referees in whole or in part.
- **82.** Time for appeal.—An appeal from a decision of a board of referees must be brought within sixty days after
  - (a) the day the decision is communicated to the claimant, or
  - (b) the earlier of the day that the decision is communicated to the claimant and the day that the decision is communicated to the employer, if the decision is communicated to both the claimant and the employer,

or such longer period as the umpire may in any case for special reasons allow.

- **83.** [Repealed 1990, c. 40, s. 42.]
- **84.** Umpire's decision final.—The decision of the umpire on an appeal from a decision of a board of referees is final and, except for judicial review under the *Federal Court Act*, is not subject to appeal to or review by any court.

  1990, c. 8, s. 75.
- 85. Attendance of witnesses.—Where on an appeal to an umpire from a decision of a board of referees a person affected by the decision is requested by the umpire to attend before him on the consideration of the appeal and so attends, he shall be paid such travel and other allowances, including compensation for loss of remunerative time, as are approved by the Treasury Board.
- 86. Amendment of decision.—The Commission, a board of referees or the umpire may in respect of any decision given in any particular claim for benefit rescind or amend the decision on the presentation of new facts or on being satisfied that the decision was given without knowledge of, or was based on a mistake as to, some material fact.
- 87. (1) Payment of benefit pending appeal.—Where a claim for benefit is allowed by a board of referees, benefit is payable in accordance with the decision of the board notwithstanding that an appeal therefrom is pending, and any benefit paid in pursuance of this section after the decision of the board of referees shall be treated, notwithstanding that the final determination of the question is adverse to the claimant, as having been duly paid, and is not recoverable from the claimant.
  - (2) Exception.—Subsection (1) does not apply
  - (a) if the appeal was brought within twenty-one days after the day on which the decision of the board of referees was given and on the ground that the claimant ought to be disentitled under section 31; and

- (b) in such other cases as the Commission by regulation prescribes.
- 88. References.—In this Act, references to claims for benefit shall be construed as including references to questions arising in relation to those claims, and references to action on a claim shall be construed as including references to determining a question in favour of or adversely to a claimant.
- 89. Determination of questions.—If in the consideration of any claim for benefit any question specified in section 61 arises, that question shall be determined by the Minister of National Revenue as provided in Part III.

#### Claimant Assistance

- 90. Claimant assistance program.—The Commission shall develop and administer a claimant assistance program to assist claimants to become more employable by providing information and guidance in job searching and by directing claimants, when appropriate, to agencies for job placement, counselling or financial assistance.
- 91. Interview.—The Commission may direct a claimant to attend at such place and at such time as the Commission may designate for an interview
  - (a) to enable the Commission or other appropriate agency to provide information and instruction to assist him to find employment; or
  - (b) to enable the Commission or other appropriate agency to identify a claimant who might be assisted by job training or other programs.

#### Investigations

- **92.** (1) **Investigation by commission.**—The Governor in Council may direct the Commission to investigate and report on all questions that the Governor in Council deems advisable or necessary.
- (2) Powers.—For the purpose of any investigation undertaken by the Commission under this Act, the Commission has all the powers of a commissioner under Part I of the *Inquiries Act*.
- (3) Notice.—The Commission shall give such public notice as it considers sufficient of its intention to investigate any matters that under this Act it is empowered to investigate, and it shall receive representations submitted to it by persons or associations of persons appearing to the Commission to have an interest in the matters under investigation.
- (4) Report.—The Minister shall lay every report made under this section before Parliament within thirty days after it is submitted to the Governor in Council or, if Parliament is not then sitting, on any of the first thirty days next thereafter that either House of Parliament is sitting.

# Enforcement

93. (1) Information or complaint.—An information or complaint under any part other than Part III may be laid or made by any officer of the Commission, by a member of the Royal Canadian Mounted Police or by any person thereunto authorized by the Commission and, where an information or complaint purports to have been laid or made under any Part other than Part III, it shall be deemed to have been laid or made by a person thereunto authorized by the Commission and shall not be called in question for

ack of authority of the informant or complainant except by the Commission or by a verson acting for it or for Her Majesty.

- (2) Two or more offences.—An information or complaint in respect of an offence onder any Part other than Part III may be for one or more offences and no information, omplaint, warrant, conviction or other proceeding in a prosecution under any Part ther than Part III is objectionable or insufficient by reason of the fact that it relates to wo or more offences.
- (3) Territorial jurisdiction.—An information or complaint in respect of an offence nder any Part other than Part III may be heard, tried or determined by any magistrate s defined in the *Criminal Code* if the accused is resident, carrying on business, found or pprehended or is in custody within his territorial jurisdiction although the matter of the aformation or complaint did not arise within his territorial jurisdiction.
- (4) Limitation of prosecutions.—A prosecution for an offence under any Part other han Part III may be commenced at any time within five years from the time when the ubject-matter of the prosecution arose.
- (5) Proof of service by registered or certified mail.—Where, by any Part, other than 'art III, or by a regulation, provision is made for sending by mail a request for infornation, a notice or a demand, an affidavit of an officer of the Commission, sworn before commissioner or other person authorized to take affidavits, setting out that he has harge of the appropriate records, that he has knowledge of the facts in the particular ase, that such a request, notice or demand was sent by registered or certified mail on a amed day to the person to whom it was addressed, indicating the address, and that he dentifies as exhibits attached to the affidavit the postal certificate of registration or proof felivery or a true copy of the relevant portion thereof and a true copy of the request, otice or demand, is evidence of the sending and of the request, notice or demand.
- (6) Proof of personal service.—Where, by any Part other than Part III or a regulation, provision is made for personal service of a request for information, notice or emand, an affidavit of an officer of the Commission, sworn before a commissioner or ther person authorized to take affidavits, setting out that he has charge of the approprite records, that he has knowledge of the facts in the particular case, that such a request, otice or demand was served personally on a named day on the person to whom it was irected and that he identifies as an exhibit attached to the affidavit a true copy of the equest, notice or demand, is evidence of the personal service and of the request, notice r demand.
- (7) Proof of failure to comply.—Where, by any Part other than Part III or a regulation, a person is required to make a return, statement, answer or certificate, an affidavit f an officer of the Commission, sworn before a commissioner or other person authorized take affidavits, setting out that he has charge of the appropriate records and that after careful examination and search of the records he has been unable to find in a given ase that the return, statement, answer or certificate, as the case may be, has been filed r made by that person, is evidence that in that case that person did not make the return, tatement, answer or certificate, as the case may be.
- (8) Proof of time of compliance.—Where, by any Part other than Part III or a egulation, a person is required to make a return, statement, answer or certificate, an afdavit of an officer of the Commission, sworn before a commissioner or other person uthorized to take affidavits, setting out that he has charge of the appropriate records

and that after careful examination of the records he has found that the return, statement, answer or certificate was filed or made on a particular day, is evidence that it was filed or made on that day and not prior thereto.

- (9) Proof of documents.—An affidavit of an officer of the Commission, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that a document annexed thereto is a document or true copy of a document made by or on behalf of the Commission or a person exercising the powers of the Commission or by or on behalf of an employer, is evidence of the nature and contents of the document and shall be admissible in evidence and have the same probative force as the original document would have if it were proven in the ordinary way.
- (10) Presumption.—Where evidence is offered under this section by an affidavit from which it appears that the person making the affidavit is an officer of the Commission, it is not necessary to prove the signature of that person or that the person is such an officer nor is it necessary to prove the signature or official character of the person before whom the affidavit was sworn.
- (11) Judicial notice.—Judicial notice shall be taken of all orders or regulations made under any Part other than Part III without the orders or regulations being specially pleaded or proven.
- (12) Proof of documents.—Every document purporting to be an order, direction, demand, notice, certificate, requirement, decision or other document purporting to have been executed under, or in the course of, administration or enforcement of any Part other than Part III, over the name in writing of the Commission, or an officer authorized by regulation to exercise the powers or perform the duties of the Commission under any Part other than Part III, shall be deemed to be a document signed, made and issued by the Commission or the officer unless it has been called in question by the Commission or by a person acting for it or for Her Majesty.
- (13) Forms authorized.—Every form purporting to be a form authorized by the Commission shall be deemed to be a form authorized by order of the Commission under a Part other than Part III unless called in question by the Commission or a person acting for it or for Her Majesty.
- (14) Proof of return.—In any prosecution for an offence under any Part other than Part III, the production of a return, certificate, statement or answer required by or under that Part or a regulation, purporting to have been filed or delivered by or on behalf of the person charged with the offence or to have been made or signed by him or on his behalf is, in the absence of evidence to the contrary, proof that the return, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by him or on his behalf.
- (15) Idem.—In any proceedings before a board of referees or an umpire under any Part other than Part III, the production of a return, certificate, statement or answer required by or under that Part or a regulation, purporting to have been filed or delivered by or on behalf of any person or to have been made or signed by him or on his behalf is, in the absence of evidence to the contrary, proof that the return, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by him or on his behalf.
  - (16) Idem.—In any prosecution for an offence under this Act, an affidavit of an of-

ficer of the Commission, sworn before a commissioner or other person authorized to take affidavits, setting out that he has charge of the appropriate records and that an examination of the records shows that an amount required under this Act to be remitted to the Receiver General on account of fines, penalties, interest and repayment of overpayments of benefits has not been received by the Receiver General, is evidence of the statements contained therein.

(17) Officers, etc., of corporations.—Where a corporation commits an offence under any Part other than Part III, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence and is liable on conviction to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted.

R.S. 1985, c. 1 (4th Supp.), ss. 35, 45.

- **94.** (1) **Certificates.**—An amount payable under Part I that has not been paid or such part of an amount payable under that Part as has not been paid may be certified by the Commission
  - (a) forthwith, when in the opinion of the Commission the person liable to pay the amount is attempting to avoid payment; and
  - (b) otherwise, on the expiration of thirty days after the default.
- (2) Judgments.—On production to the Federal Court, a certificate made under this section shall be registered in the Court and when registered has the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the Court for a debt of the amount specified in the certificate plus interest to the day of payment as provided for in this Act.
- (3) Costs.—All reasonable costs and charges attendant on the registration of the certificate are recoverable in like manner as if they had been certified and the certificate had been registered under this section.
- (4) Garnishment.—Where the Commission has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment under Part I, it may, by a notice served personally or sent by registered or certified mail, require him to pay the moneys otherwise payable to that person in whole or in part to the Receiver General on account of the liability under that Part.
- (5) Idem.—The receipt of the Commission for moneys paid as required under subsection (4) or (6) is a good and sufficient discharge of the original liability to the extent of the payment.
- (6) Idem.—Where the Commission has, under subsection (4), required an employer to pay to the Receiver General on account of an insured person's liability under Part I moneys otherwise payable by the employer to the employee as remuneration, the requirement is applicable to all future payments by the employer to the insured person in respect of remuneration until the liability under Part I is satisfied and operates to require payments to the Receiver General out of each payment of remuneration of such amount as may be stipulated by the Commission in the notice referred to in subsection (4).
- (7) Idem.—Every person who has discharged any liability to a person liable to make a payment under Part I without complying with a requirement under subsection (4) or (6) is liable to pay to Her Majesty an amount equal to the liability discharged or the

amount that he was required under this section to pay to the Receiver General, whichever is the lesser.

- (8) Service of garnishee.—Where a person who is or is about to become indebted or liable carries on business under a name or style other than his own name, the notice referred to in subsection (4) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.
- (9) Idem.—Where the person who is or is about to become indebted or liable carries on business in partnership, the notice referred to in subsection (4) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if it has been served on one of the partners or left with an adult person employed at the place of business of the partnership.
- (10) Inspections.—An authorized person may, at any reasonable time, for any purpose relating to the administration or enforcement of this Act other than Part III, inspect or examine any document that relates or may relate to the information that is or should be contained in the records or books of account or to the amount of any benefit payable under this Act and, for those purposes, the authorized person may
  - (a) subject to subsection (11), enter any premises or place where he believes, on reasonable grounds, that persons are or were employed or where any records or books of account are or should be kept; and
  - (b) require the owner, occupant or person in charge of the premises or place to give to the authorized person all reasonable assistance and to answer all proper questions relating to the administration or enforcement of this Act other than Part III and, for that purpose, require the owner, occupant or person in charge of the premises or place to attend at such premises or place with the authorized person.
- (11) Warrant required to enter dwelling-house.—Where a premises or place referred to in subsection (10) is a dwelling-house, an authorized person may not enter that dwelling-house without the consent of the occupant except under the authority of a warrant issued under subsection (12).
- (12) Warrant or order.—Where, on ex parte application by the Commission, a judge is satisfied by information on oath
  - (a) that there are reasonable grounds for believing that a dwelling-house is a premises or place referred to in subsection (10),
  - (b) that entry into the dwelling-house is necessary for any purpose relating to the administration or enforcement of any Part of this Act, other than Part III, and
  - (c) that entry into the dwelling-house has been refused or that there are reasonable grounds for believing that entry thereto will be refused,

the judge shall issue a warrant authorizing an authorized person to enter that dwelling-house subject to such conditions as may be specified in the warrant but, where the judge is not satisfied that entry into that dwelling-house is necessary for any purpose relating to the administration or enforcement of this Act, other than Part III, the judge shall

(d) order the occupant of the dwelling-house to provide an authorized person with reasonable access to any document that is or should be kept therein, and

- (e) make such other order as is appropriate in the circumstances to carry out the purposes of this Act, other than Part III,
- to the extent that access has been or may be expected to be refused and that the document is or may be expected to be kept in the dwelling-house.
- (13) Requirement to provide documents and information.—Notwithstanding any other provision of this Act, the Commission may, subject to subsection (14), for any purpose relating to the administration or enforcement of this Act, other than Part III, by notice served personally or by registered or certified mail, require that any person provide, within such reasonable time as is stipulated in the notice,
  - (a) any information or additional information, including any information return or supplementary return; or
  - (b) any document.
- (14) Unnamed persons.—The Commission shall not impose on any person, in this section referred to as a "third party", a requirement under subsection (13) to provide information or any document relating to one or more unnamed persons unless it first obtains the authorization of a judge under subsection (15).
- (15) Judicial authorization.—On ex parte application by the Commission, a judge may, subject to such conditions as the judge considers appropriate, authorize the Commission to impose on a third party a requirement under subsection (13) relating to an unnamed person or more than one unnamed person, in this section referred to as the "group", where the judge is satisfied by information on oath that
  - (a) the person or group is ascertainable;
  - (b) the requirement is made to verify compliance by the person or persons in the group with any duty or obligation under this Act, other than Part III;
  - (c) it is reasonable to expect, based on any grounds, including statistical or other information or past experience relating to the group or any other persons, that the person or any person in the group may have failed or may be likely to fail to provide information that is sought pursuant to the requirement or to otherwise comply with this Act; and
  - (d) the information or document is not otherwise more readily available.
- (16) Service of authorization.—Where an authorization is granted under subsection (15), the authorization shall be served together with the notice referred to in subsection (13).
- (17) Review of authorization.—Where an authorization is granted under subsection (15), a third party on whom a notice is served under subsection (13) may, within 15 days after the service of the notice, apply to the judge who granted the authorization or, where the judge is unable to act, to another judge of the same court for a review of the authorization.
- (18) Powers on review.—On hearing an application under subsection (17), a judge may cancel the authorization previously granted if the judge is not then satisfied that the conditions in paragraphs (15)(a) to (d) have been met and he may confirm or vary the authorization if he is satisfied that those conditions have been met.
- (19) Copies as evidence.—Where any document is inspected, examined or provided in accordance with subsection (10) or (13), the person by whom it is inspected or

examined or to whom it is provided or any officer of the Commission may make, or cause to be made, one or more copies thereof and any document purporting to be certified by the Commission or an authorized person to be a copy made pursuant to this subsection is evidence of the nature and content of the original document and has the same probative force as the original document would have if it were proven in the ordinary way.

- (20) Compliance.—No person shall hinder, molest or interfere with any person doing anything that he is authorized to do by or pursuant to this section or prevent or attempt to prevent any person from doing any such thing and, notwithstanding any other Act or law, every person shall, unless he is unable to do so, do everything he is required to do by or pursuant to this section.
  - (21) Definitions.—In this section,
- "authorized person" means a person authorized in writing by the Commission for the purposes of this section;
- "documents" includes money, securities and any of the following, whether computerized or not: books, records, letters, telegrams, vouchers, invoices, accounts and statements (financial or otherwise);
- "dwelling-house" means the whole or any part of a building or structure that is kept or occupied as a permanent or temporary residence and includes
  - (a) a building within the curtilage of a dwelling-house that is connected to it by a doorway or by a covered and enclosed passageway, and
  - (b) a unit that is designed to be mobile and to be used as a permanent or temporary residence and that is being used as such a residence;
- "judge" means a judge of a superior court having jurisdiction in the province where the matter arises or a judge of the Federal Court.
- R.S. 1985, c. 5 (2nd Supp.), s. 8; c. 1 (4th Supp.), s. 36; 1990, c. 40, s. 43; 1991, c. 49, s. 231.
  - 95. [Repealed R.S. 1985, c. 5 (2nd Supp.), s. 9.]
- 96. Confidential information.—Information, written or oral, obtained by the Commission or the Department of Employment and Immigration from any person under this Act or any regulation thereunder shall be made available only to the employees of the Commission or the Department in the course of their employment and such other persons as the Minister deems advisable, and neither the Commission, nor the Department nor any of the employees of the Commission or Department is compellable to answer any question concerning that information, or to produce any records or other documents containing that information as evidence in any proceedings not directly concerned with the enforcement or interpretation of this Act or the regulations.
- 97. Privilege.—Where an employer, claimant or other person gives to the Commission, an officer of the Commission, a board of referees or an umpire written, oral or documentary evidence required for the proper determination of the entitlement of a claimant to benefit under this Act, the giving of the evidence is an occasion of qualified privilege.
- 98. Default.—Where, by reason of the failure or neglect of any person to comply with this Act or the regulations, any other person loses the right to claim, in whole or in part, any benefit to which he would otherwise be entitled under this Act, the Commission may nevertheless pay the benefit.

- 99. Question under section 61.—Where any question specified in section 61 arises in any legal proceedings, the justice or justices of the peace, magistrate, judge or court before whom it arises shall, if the question has not been decided by the Minister of National Revenue, refer the question to the Minister and defer further proceedings until the Minister's decision is received, and on receipt of the Minister's decision shall proceed with the hearing and judgment of the legal proceedings and, where an appeal to the Tax Court of Canada has been made, shall nevertheless proceed with the hearing but defer judgment until the decision of the Tax Court of Canada is received.
- 100. Question for commission.—Where in any legal proceedings any question arises and
  - (a) that question is one that could be decided by the Commission, or
  - (b) an appeal from a decision of the Commission, or an authorized officer thereof, is pending on that question,

the justice or justices of the peace, magistrate, judge or court before whom the question arises shall, in the case of a question coming within paragraph (a), refer the question to the Commission and defer further proceedings until the Commission's decision is received, or, in the case of a question coming within paragraph (b), defer further proceedings until the appeal decision is received, and on receipt of that decision shall proceed with the hearing and judgment and, in any proceedings under this Act, any such decision is conclusive except in accordance with the Federal Court Act.

- 101. Spouse as witness.—Subject to subsections 4(3), (5) and (6) of the Canada Evidence Act, the spouse of a person charged with an offence in respect of a statement or representation as to dependency is a competent and compellable witness for the prosecution without the consent of the person charged.
  - 102. (1) Evidence of documents, etc.—In any proceedings under this Act,
  - (a) a document purporting to be a resolution, record or other proceeding of the Commission or other proceeding under this Act or a copy thereof, and purporting to be certified by a Commissioner or the Secretary of the Commission,
  - (b) a document purporting to be, or purporting to be a copy of or extract from,
    - (i) a document in the custody of the Commission or a document issued under this Act, or
  - (ii) any entry in any books or records in the custody of the Commission, and purporting to be certified by the Commission or an officer employed in the administration of this Act,
  - (c) a document purporting to be certified by the Commission or an officer employed in the administration of this Act and setting out the amount of any contributions paid, payable or owing or the amount of any benefit or other amount paid to or owing by any person, and
  - (d) a document purporting
    - (i) to be, or to be a copy of or extract from, any of the following, whether computerized or not, namely, an employer's register, books, pay sheets, records of wages, ledgers, accounts or other documents, and
    - (ii) to be certified by an inspector or officer employed in the administration of this Act to whom the documents referred to in subparagraph (i) were produced under this Act,

is evidence of the facts appearing in the document without proof of the signature or official character of the person appearing to have signed the certificate and without further proof thereof.

- (2) **Documents sent by mail.**—For the purposes of this Act and the regulations and any proceedings thereunder, a document purporting to be a certificate of the Commission or an officer or employee of the Commission to the effect that a notice, request, demand or other document was sent by mail is evidence that the notice, request, demand or other document was received by the addressee in the ordinary course of the mails.
- (3) Filmed evidence.—In any proceedings under this Act or the regulations, any print that is made from a photographic film made by the Commission in order to keep a permanent record of any document and that is certified by the Commission or an officer employed in the administration of this Act is admissible in evidence for all purposes for which the object photographed would be admitted as evidence in the proceedings without proof of the signature or official character of the person appearing to have signed the certificate.

R.S. 1985, c. 1 (4th Supp.), s. 37; 1990, c. 40, s. 44; 1992, c. 1, s. 139.

#### Offences and Punishment

- 103. (1) Offence.—Every person is guilty of an offence punishable on summary conviction who
  - (a) in relation to any claim for benefit, makes a statement or representation that he knows to be false or misleading;
  - (b) being required under this Act or the regulations to furnish information, furnishes any information or makes any representation he knows to be false or misleading;
  - (c) obtains any benefit by false pretences;
  - (d) makes any claim or declaration that by reason of non-disclosure of facts he knows is false or misleading;
  - (e) being the payee thereof knowingly negotiates or attempts to negotiate any special warrant for a benefit to which he is not entitled; or
  - (f) knowingly fails to return any special warrant or the amount thereof or any excess amounts as required by section 36.
- (2) Saving.—No prosecution for an offence under paragraph (1)(a) or (b) shall be instituted if a penalty in respect of that offence has been imposed under section 33. 1990, c. 40, s. 45.
- 104. (1) Offence and punishment.—Every person who makes or participates in, assents to or acquiesces in the making of, a statement or representation that he knows to be false or misleading in a certificate, return or answer that provides or purports to provide information respecting a person's employment in insurable employment in his qualifying period or his earnings from that employment or the circumstances appertaining to an interruption of earnings and that is made or filed as required by or under this Act or the regulations is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to
  - (a) a fine of not less than two hundred dollars and not more than five thousand dollars plus, in an appropriate case, an amount not exceeding double the amount of

- any benefits that may have been paid as a result of the filing or making of the certificate, return or answer; or
- (b) both the fine described in paragraph (a) and imprisonment for a term not exceeding six months.
- (2) Saving.—No prosecution for an offence under subsection (1) shall be instituted if a penalty in respect of that offence has been imposed under section 33. 1990, c. 40, s. 46.
- 105. (1) Contravention of Act.—Every person who contravenes or fails to comply with any provision of this Act or the regulations is guilty of an offence.
- (2) Obstructing officer.—Every person who delays or obstructs an officer of the Commission in carrying out his duties or exercising his powers under this Act or the regulations is guilty of an offence.
- 106. Offences generally.—Every person who is guilty of an offence under this Act for which no penalty is provided is liable on summary conviction to a fine not exceeding two thousand dollars or to imprisonment for a term not exceeding six months, or to both.

1990, c. 40, s. 47.

#### Social Insurance Number

- 107. (1) Registration.—Every person employed in insurable employment shall be registered with the Commission.
- (2) **Register.**—The Commission shall maintain a register containing the names of all insured persons registered with the Commission and such other information as it determines is required to identify accurately all persons so registered.
- (3) Social Insurance Number.—The Commission shall assign to each person registered with it a number that is suitable for use as a file number or account number or for data processing purposes and the number so assigned a person by the Commission under this section is the Social Insurance Number of that person for any purpose for which a Social Insurance Number is required.
- (4) Social Insurance Number Card.—The Commission shall issue to each person registered with it a card containing the name and Social Insurance Number of that person.
- 108. (1) Social Insurance Register.—Subject to and in accordance with the regulations, the Commission may maintain a Social Insurance Register containing
  - (a) the names of individuals registered under section 107,
  - (b) the names of individuals to whom a Social Insurance Number has been issued pursuant to the Canada Pension Plan, and
  - (c) the names of individuals in respect of whom application has been made to the Commission for a Social Insurance Number,
- and the Social Insurance Register may, subject to such regulations as the Governor in Council may make in that behalf, contain such other information in addition to the names and Social Insurance Numbers of individuals as is necessary to identify accurately all individuals so registered.
  - (2) Issuing number and card.—Where a Social Insurance Number is assigned to an

individual by the Commission in the course of maintaining the registers mentioned in this section and section 107, the Commission shall issue a Social Insurance Number Card to the individual so registered and that number is the Social Insurance Number of that individual for all purposes for which a Social Insurance Number is required.

- (3) Regulations.—The Commission may, with the approval of the Governor in Council, make regulations respecting the registration of individuals under this section and section 107, the application for that registration, the issuance, custody, production and use of Social Insurance Number Cards and the replacement of those Cards that have been lost, destroyed or defaced.
- (4) Providing information.—The Commission may, subject to such regulations as the Governor in Council may make in that behalf, make available such information contained in the registers maintained under this section or section 107 as the Commission deems necessary for the accurate identification of individuals and for the effective use by those individuals of Social Insurance Numbers and Social Insurance Number Cards, to such persons as the Commission thinks appropriate to accomplish that purpose.
- (5) New Social Insurance Number.—A person who has been assigned a Social Insurance Number may subsequently be assigned another Social Insurance Number, in accordance with and subject to such regulations as the Commission may prescribe, if
  - (a) the number first assigned has been assigned to another person;
  - (b) wrongful use by another person of the number first assigned has created a situation in which the person to whom the number was first assigned is or may be caused embarrassment or hardship; or
  - (c) there are other special or unusual circumstances that would make the issuance of another number desirable.
- (6) Voiding.—When a new Social Insurance Number is assigned to a person, any number previously assigned to that person becomes void.
- (7) More than one number assigned.—Where a person has inadvertently been assigned more than one Social Insurance Number, the Commission shall determine which of those numbers is the official number and shall void any other of those numbers.
- 109. Change of name.—Where the name of a person to whom a Social Insurance Number has been assigned is changed by reason of marriage or otherwise, that person shall apply to the Commission within sixty days of the change of name becoming effective for the issuing to that person of a Social Insurance Number Card in the new name of that person unless that person has already made an application for a new Social Insurance Number Card to another authority empowered to receive such an application.

# 110. (1) Prohibitions.—No person

- (a) who has been assigned a Social Insurance Number shall knowingly make an application to be again assigned a Social Insurance Number whether he gives information that is the same as or different from that contained in his previous application on which his Social Insurance Number had been assigned;
- (b) shall, with intent to defraud or deceive any person, produce or in any way use a Social Insurance Number or Social Insurance Number Card that has been assigned or issued to a person other than himself; or

- (c) shall, without the authority of the Commission, manufacture or duplicate a Social Insurance Number Card otherwise than by making a paper photocopy of the card for record purposes only.
- (2) Offence and punishment.—A person who contravenes any provision of subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding one year or to both.

#### Reports

111. Reports.—All reports, recommendations and submissions required to be made under this Act to the Governor in Council, whether by the Commission or otherwise, shall be submitted through the Minister.

1993, c. 1, s. 2.

#### PART V

#### FINANCIAL PROVISIONS

- 112. Unemployment Insurance Account.—There shall be established in the accounts of Canada an account to be known as the Unemployment Insurance Account.
- 113. (1) Payment into C.R.F..—There shall be paid into the Consolidated Revenue Fund
  - (a) all amounts received under this Act as or on account of premiums, fines, penalties, interest, repayment of overpayments of benefit or overpayment of amounts paid under section 26.1 and benefit repayment; and
  - (b) all amounts collected by the Commission for services rendered to other government departments or agencies or to the public.
- (2) Credits to account.—There shall be credited to the Unemployment Insurance Account all amounts paid into the Consolidated Revenue Fund that are
  - (a) received under this Act as or on account of penalties imposed under section 33 or interest on overpayment of benefit, and repayments of overpayment of benefit or overpayment of amounts paid under section 26.1, except interest and penalties on benefit repayment; and
  - (b) collected by the Commission for services rendered to other government departments or agencies or to the public.

1990, c. 40, s. 48.

- 114. Other credits.—There shall be credited to the Unemployment Insurance Account and charged to the Consolidated Revenue Fund
  - (a) an amount in each year equal to the amount receivable as or on account of premiums payable in respect of that year under this Act;
  - (b) any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission; and
  - (c) an amount equal to all benefit repayments receivable under Part VII.
- 115. Government premiums.—There shall be charged to the Consolidated Revenue Fund and credited to the Unemployment Insurance Account an amount equal to the

1990, c. 40, s. 49.

premiums required to be paid by Her Majesty in right of Canada as employer's premiums under this Act in respect of persons employed in insurable employment under Her Majesty in right of Canada.

- 116. Interest.—The Minister of finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and that interest shall be credited to the Unemployment Insurance Account and charged to the Consolidated Revenue Fund.
- 116.1 Amounts payable under section 26.1.—Where under an agreement to which the Commission is a party services are provided to the Commission that assist it in the referral of claimants to a course or program mentioned in section 26, or in the establishment or operation of a scheme pursuant to section 26.1, any amount payable under the agreement by the Commission in respect of the services is deemed to be costs of administration of this Act.
- 117. (1) Charges on the account.—There shall be paid out of the Consolidated Revenue Fund and charged to the Unemployment Insurance Account
  - (a) all amounts paid as or on account of benefits under this Act;
  - (a.1) all amounts paid under section 26.1; and
  - (b) the costs of administration of this Act, as determined in the manner prescribed.
- (2) Payment by special warrants.—Notwithstanding the Financial Administration Act, amounts referred to in paragraph (1)(a) shall, and amounts referred to in paragraph (1)(a.1) may, be paid by special warrants drawn on the Receiver General, issued by the Commission and bearing the printed signature of the Chairman and Vice-Chairman of the Commission.
- (3) No charge for negotiation.—The special warrants referred to in subsection (2) are negotiable without charge at any bank in Canada.
- 117.1 Payments pursuant to section 26.1.—Where an amount may be paid by the Commission pursuant to section 26.1 and that amount may also be paid pursuant to any other Act, the amount payable pursuant to section 26.1
  - (a) may initially be paid out of and charged to moneys appropriated for the purposes of the other Act;
  - (b) shall thereafter be recovered by being charged to the Unemployment Insurance Account and credited to the appropriation to which the amount was initially charged; and
- (c) may thereafter be re-spent for the purposes of the other Act. 1990, c. 40, s. 51.
  - 118. [Repealed 1990, c. 40, s. 52.]
- 119. (1) Advances.—Where the amount standing to the credit of the Unemployment Insurance Account in the Consolidated Revenue Fund is not sufficient for the payment of benefits and costs of administration under this Act, the Minister of Finance, when requested by the Commission, may authorize the advance to the Unemployment Insurance Account from the Consolidated Revenue Fund of an amount sufficient to meet the payments required to be made in the operation of this Act.

- (2) Advances repayable.—An advance made under subsection (1) shall be credited to the Unemployment Insurance Account and be repaid in such manner and on such terms and conditions as the Minister of Finance may prescribe.
- (3) Repayment.—The repayment of an amount advanced under subsection (1) and the interest thereon, if any, shall be charged to the Unemployment Insurance Account.

#### PART VI

#### NATIONAL EMPLOYMENT SERVICE

- 120. (1) National employment service.—The Commission shall continue and maintain a national employment service to assist workers to find suitable employment and employers to find suitable workers.
  - (2) Duties.—The Commission shall
  - (a) collect information concerning employment for workers and workers seeking employment and, to the extent the Commission considers necessary, make that information available with a view to assisting workers to obtain employment for which they are fitted and assisting employers to obtain workers most suitable to their needs; and
  - (b) ensure that in referring a worker seeking employment there will be no discrimination on a prohibited ground of discrimination within the meaning of the Canadian Human Rights Act or because of political affiliation, but nothing in this paragraph prohibits the national employment service from giving effect to
    - (i) any limitation, specification or preference based on a bona fide occupational requirement, or
    - (ii) any special program, plan or arrangement designed to prevent disadvantages that are likely to be suffered by, or to eliminate or reduce disadvantages that are suffered by, any group of individuals when those disadvantages would be or are based on or related to the race, national or ethnic origin, colour, religion, age, sex, marital status, family status or disability of members of that group by improving opportunities respecting employment in relation to that group if that special program, plan or arrangement is one that is not a discriminatory practice within the meaning of the Canadian Human Rights Act by virtue of section 16 thereof.
- 121. Regulations.—The Commission may, with the approval of the Governor in Council, make regulations
  - (a) defining the functions and scope of the employment service and the principles to be applied in carrying out the duties of the Commission under this Part; and
  - (b) for obtaining information respecting persons seeking employment and persons who have engaged or require employees or whose employees have left or are about to leave their employment.

#### PART VII

#### BENEFIT REPAYMENT

122. Definitions.—In this Part,

- "benefit" means a benefit under this Act read without reference to this Part;
- "benefit repayment" means an amount determined under section 123;
- "income" of a person for a period means the amount that would be the income of that person for that period determined pursuant to the *Income Tax Act* if no amount were
  - (a) deductible under paragraph 60(v.1) and (w) of that Act, or
  - (b) included in respect of a gain from a disposition of property to which section 79 of that Act applies;
- "Minister" means the Minister of National Revenue;
- "person" has the meaning given that term in subsection 248(1) of the *Income Tax Act*; "taxation year" means a taxation year within the meaning of the *Income Tax Act*. 1991, c. 49, s. 232.
- 123. Liability for benefit repayment.—Where the income of a claimant, in this Part referred to as the "claimant's income", for a taxation year exceeds an amount that is one and one-half times the maximum yearly insurable earnings, the claimant shall, on or before the day determined in respect of the claimant for the year under paragraph 124(a) or (b), pay to the Receiver General an amount that is thirty per cent of the lesser of
  - (a) the total benefits paid to the claimant in the year, and
  - (b) the amount by which the claimant's income for the year exceeds an amount that is one and one-half times the maximum yearly insurable earnings.

1991, c. 49, s. 233.

- 124. Returns.—Where a claimant is required to pay a benefit repayment for a taxation year, a return in a form, and containing information, prescribed by order of the Minister shall, without notice or demand therefor, be filed with the Minister as part of the claimant's return of income under Part I of the *Income Tax Act*,
  - (a) in the case of a claimant who has died after October in the year and before May in the immediately following year, by the claimant's legal representative within six months after the day of death;
  - (b) in the case of any other claimant, on or before April 30 in the next year, by that claimant or, if for any reason he is unable to file the return, by his legal guardian, curator, tutor, committee or other legal representative; or
  - (c) in a case where the claimant or his legal representative has not filed the return, by such person as is required by notice in writing from the Minister to file the return, within such reasonable time as the notice specifies.

1991, c. 49, s. 234.

- 125. Estimate of benefit repayment.—Every claimant or other person required by section 124 to file a return shall, in the return, estimate the amount of benefit repayment payable by him.
- 126. Application of *Income Tax Act* provisions.—For the purposes of this Part, subsections 150(2) and (3), section 152 (except subsections 152(1.1) to (1.3) and (6)), section 158, subsections 159(1) to (3), sections 160 (except paragraph 160(1)(d)) and 160.1, subsections 161(1) and (11), sections 162 to 167, Division J of Part I, section 221.1 and subsections 227(10) and 248(7) and (11) of the *Income Tax Act* are applicable, with such modifications as the circumstances require, except that, in the application of those

provisions and the provisions referred to in subsection 127(2) for the purposes of this Part,

- (a) "Act" shall be read as "Part VII of the Unemployment Insurance Act";
- (b) "person" and "taxpayer" shall be read as "claimant";
- (c) "tax" and "taxes" shall be read as "benefit repayment";
- (d) "under this Part" shall be read as "under Part VII of the Unemployment Insurance Act": and
- (e) and paragraph 163(2)(a) of the Income Tax Act shall be read as follows:
  - "(a) the benefit repayment payable by him for the year as determined under section 123 of the *Unemployment Insurance Act*;"
- R.S. 1985, c. 38 (3rd Supp.), s. 4; 1991, c. 49, s. 235.
- 127. (1) Responsible Minister.—The Minister shall administer and enforce the provisions of this Part.
- (2) **Provisions applicable.**—For the purposes of the administration and enforcement of this Part, sections 220 to 226, 229, 239, 243 and 244 of the *Income Tax Act* are applicable with such modifications as the circumstances require.
- (3) **Debts due to Her Majesty.**—All benefit repayments, interest, penalties and other amounts payable by a claimant under this Part and under the provisions of the *Income Tax Act* as they apply for the purposes of this Part are debts due to Her Majesty and recoverable as such in the Federal Court or any other court of competent jurisdiction or in any other manner provided by the *Income Tax Act*.
- 128. (1) Communication of information.—Notwithstanding subsection 241(1) of the *Income Tax Act*, the Minister may communicate or allow to be communicated to an official or authorized person of the Commission such information obtained under that Act as is necessary for the administration and enforcement of this Part and section 35 of this Act.
- (2) Idem.—In relation to any information obtained pursuant to subsection (1), an official or authorized person of the Commission shall be deemed to be an official or authorized person within the meaning of paragraphs 241(10)(a) and (b) of the *Income Tax Act* and shall be subject to subsections 239(2.2) and 241(1) and (2) of that Act. R.S. 1985, c. 46 (4th Supp.), s. 4.
- 129. Regulations.—The Minister may, with the approval of the Governor in Council, make regulations
  - (a) prescribing anything that, by this Part, is to be prescribed; and
  - (b) generally, to carry out the purposes and provisions of this Part.

#### **PART VIII**

# SELF-EMPLOYED PERSONS ENGAGED IN FISHING

130. (1) Fishermen.—Notwithstanding anything in this Act, the Commission may, with the approval of the Governor in Council, make such regulations as it deems necessary respecting the establishment and operation of a scheme of unemployment insurance for self-employed persons engaged in fishing, including regulations

- (a) including as a self-employed person engaged in fishing any person engaged in any activity or occupation related to or incidental to fishing; and
- (b) including as an employer of a self-employed person engaged in fishing any person with whom the self-employed person enters into a contractual or other commercial relationship in respect of his occupation as a self-employed person engaged in fishing.
- (2) **Scheme may be different.**—The scheme established by regulations made pursuant to subsection (1) may, with respect to any matter, be different from the provisions of this Act relating to that matter.
- (3) Tabling of regulations.—The Minister shall table any regulation made under subsection (1) in the House of Commons within three sitting days after the day on which it is made.
- (4) Motion to revoke.—A regulation referred to in subsection (3) shall come into force on the tenth sitting day after the day on which it is tabled, or on any later day that is specified in the regulation, unless a motion to revoke it, signed by not fewer than thirty members of the House of Commons, is filed with the Speaker of the House of Commons before the tenth sitting day.
- (5) Consideration.—Where a motion to revoke a regulation is filed with the Speaker of the House of Commons pursuant to subsection (4), it shall be taken up and considered by the House of Commons within five sitting days after the day on which it is filed.
- (6) Time for disposition of motion.—A motion taken up and considered in accordance with subsection (5) shall be taken up after the ordinary hour of daily adjournment, for a period not exceeding four hours and at the end of the debate the Speaker of the House of Commons shall, forthwith, without further debate or amendment, put every question necessary for the disposition of the motion.
- (7) Adoption or defeat of motion.—Where a motion to revoke a regulation is adopted, the regulation is revoked and where the motion is defeated, the regulation shall come into force on the day after the day on which the motion is defeated or on any later day that is specified in the regulation.
- (8) **Regulation revoked.**—Where Parliament is prorogued or dissolved before a motion to revoke a regulation is disposed of or, if no such motion has been filed, before the end of the period referred to in subsection (4), the regulation is deemed to be revoked.
- (9) **Definition of "sitting day".**—For the purpose of this section, "sitting day" means a day on which the House of Commons is sitting. 1990, c. 40, s. 53.

# SCHEDULE

TABLE I
(Subsection 6(2))

Regional Rate of Unemployment	Required Number of Weeks of Insurable Employment
6% and under	20
more than 6.0% but not more than 7.0%	19
more than 7.0% but not more than 8.0%	18
more than 8.0% but not more than 9.0%	17
more than 9.0% but not more than 10.0%	16
more than 10.0% but not more than 11.0%	15
more than 11.0% but not more than 12.0%	14
more than 12.0% but not more than 13.0%	13
more than 13.0%	12

1990, c. 40, s. 54; 1994, c. 18, s. 28.

TABLE 2
(Subsection 11(2))
SABLE OF WEEKS OF BENEFI

				Regional Rat	te of Unemplo	yment					
	More	More	More	More	More	More	More	More	More	More	
	than	than	than	than	than	than	than	than	than	than	
	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	12.0%	13.0%	14.0%	15.0%	
er of	but not	but not	but not	but not	but not	but not	but not	but not	but not	but not	
Weeks of 6.0%	more	more	more	more	more	more	more	more	more	тоге	More
	than	than	than	than	than	than	than	than	than	than	than
Employment under	7.0%	8.0%	9.0%	10.0%	11.0% 12.0% 13.0%	12.0%	13.0%	14.0%	15.0%	16.0%	16.0%
								26	28	30	32
1							24	26	28	30	32
						23	25	27	29	31	33
					21	23	25	27	29	31	33
				20	22	24	26	28	30	32	34
			00	20	22	24	26	28	30	32	34
		17	19	21	23	25	27	29	31	33	35
	15	17	19	21	23	25	27	29	31	33	35
	16	18	20	22	24	26	28	30	32	34	36
	16	18	20	22	24	26	28	30	32	34	36
	17	19	21	23	25	27	29	31	33	35	37
	17	19	21	23	25	27	29	31	33	35	37
	00	20	22	24	26	28	30	32	34	36	38
	18	20	22	24	26	28	30	32	34	36	38
26 17	19	21	23	25	27	29	31	33	35	37	39
7 17	19	21	23	25	27	29	31	33	35	37	39
	20	22	24	26	28	30	32	34	36	38	40
	20	22	24	26	28	30	32	34	36	38	40
	21	23	25	27	29	31	33	35	37	39	41

Continued

TABLE 2 — Continued
(Subsection 11(2))
TABLE 5 OF WEEKS OF BENE

					TABLE OF WEEKS OF BENEFIT	EEKS OF B	ENEFIT					
					Regional Rat	e of Unemplo	yment					
		More	More	More	More More More	More	More		More	More	More	
		than	than	than	than	than	than	than	than	than	than	
		%0.9	7.0%	8.0%	%0.6	10.0%	11.0%	_	13.0%	14.0%	15.0%	
Number of		but not	but not	but not	but not	but not	but not	Д.	but not	but not	but not	
Weeks of	6.0%	more	more	more	more	more	more		тоге	тоге	more	More
Insurable	and	than	than	than	than	than	than		than	than	than	than
Employment	under	7.0%	8.0%	9.0%	10.0%	11.0%	12.0%		14.0%	15.0%	16.0%	16.0%
31	19	21	23	25	27	29	31	33	35	37	39	41
32	20	22	24	26	28	30	32		36	38	40	42
33	20	22	24	26	28	30	32		36	38	40	42
34	21	23	25	27	29	31	33		37	39	41	43
35	21	23	25	27	29	31	33		37	39	41	43
36	22	24	26	28	30	32	34		38	40	42	44
37	22	24	26	28	30	32	34		38	40	42	44
	23	25	27	29	31	33	35		39	41	43	45
œ 21	23	25	27	29	31	33	35		39	41	43	45
40	24	26	28	30	32	34	36		40	42	44	46
41	25	27	29	31	33	35	37		41	43	45	47
42	26	200	30	32	34	36	300		42	44	46	48
43	27	29	31	33	35	37	39		43	45	47	49
44	28	30	32	34	36	38	40		44	46	48	50
45	29	31	33	35	37	39	41		45	47	49	50
46	30	32	34	36	38	40	42		46	48	50	50
47	31	33	35	37	39	41	43		47	49	50	20
400	32	34	36	38	40	42	44		48	50	50	50
49	33	35	37	39	41	43	45		49	50	50	20
50	34	36	38	40	42	44	46		50	50	20	50
51	35	37	39	41	43	45	47		50	50	50	50
52	36	38	40	42	4	46	400		50	50	50	50
the same of the sa												

1990, c. 40, s. 54; 1994, c. 18, s. 28.

# DELEGATION OF POWERS OR DUTIES (PART III UNEMPLOYMENT INSURANCE ACT) REGULATIONS

# Regulations providing for the delegation of powers or duties of the Minister of National Revenue under Part III of the Unemployment Insurance Act

#### SOR/92-378

#### Short Title

1. These Regulations may be cited as the Delegation of Powers or Duties (Part III Unemployment Insurance Act) Regulations.

### Interpretation

2. In these Regulations,

"Act" means the Unemployment Insurance Act;

"Minister" means the Minister of National Revenue.

#### Delegation

- 3. An officer holding the position of Assistant Deputy Minister of National Revenue for Taxation may exercise the powers or perform the duties of the Minister under Part III of the Act.
- 4. An officer holding the position of Director-Taxation in a District Office of the Department of National Revenue, Taxation, may exercise the powers or perform the duties of the Minister under subsections 57(4), (5) and (10), section 58 and subsections 59(3), (4) and (6), 64(2) and 65(1) of the Act.
- 5. The Director, Appeals and Referrals Division, the Director, Policy and Programs Division, the Chief, Determination and Appeals Section, or an officer holding the position of Chief of Appeals in a District Office of the Department of National Revenue, Taxation, may exercise the powers or perform the duties of the Minister under sections 61 and 71 of the Act.
- 6. An officer holding the position of Director in a Taxation Centre of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 59(3), (4) and (6) and 64(2) of the Act.
- 7. The Director General, Revenue Collection Programs Directorate of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 57(5) and (10) and 59(4), section 65 and subsections 75(3) and (4) of the Act.
- 8. The Director General, Assessment of Returns Directorate of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsection 59(4) of the Act.
- 9. The Director, Accounts Receivable Division of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 57(5) and (10) and 65(1) of the Act.

SOR/92-378 S. 11

10. The Director, Source Deductions Division of the Department of National Revenue, Taxation, may exercise the powers of the Minister under subsections 59(4) and 75(3) and (4) of the Act.

11. Where a power is conferred or a duty is imposed on the Minister by a provision of the *Income Tax Act* and that provision is made applicable, with such modifications as the circumstances require, to the Act by subsection 54(2) or 57(11) or section 66 thereof, as the case may be, the power or duty may, for the purposes of the Act, be exercised or performed by any officer to whom the power or duty is delegated by the *Income Tax Regulations*.

# DELEGATION OF POWERS (PART VII UNEMPLOYMENT INSURANCE ACT) REGULATIONS

# Regulations providing for the delegation of powers of the Minister of National Revenue under Part VII of the Unemployment Insurance Act

### SOR/92-405

#### Short Title

1. These Regulations may be cited as the Delegation of Powers (Part VII Unemployment Insurance Act) Regulations.

#### Interpretation

2. In these Regulations,

"Act" means the Unemployment Insurance Act;

"Minister" means the Minister of National Revenue.

#### Delegation

3. Where a power is conferred or a duty is imposed on the Minister by a provision of the *Income Tax Act* and that provision is made applicable, with such modifications as the circumstances require, to the Act by section 126 or subsection 127(2) thereof, as the case may be, the power or duty may, for the purposes of the Act, be exercised or performed by any official to whom the power or duty is delegated by the *Income Tax Regulations*.

# NATIONAL EMPLOYMENT SERVICE REGULATIONS

# Regulations defining the functions and scope of the National Employment Service

C.R.C. 1978, c. 1573, as am. SOR/78-709; SOR/82-1026; SOR/83-789; SOR/83-877; SOR/84-197; SOR/85-79; SOR/85-111; SOR/86-1088; SOR/88-47; SOR/88-403; SOR/92-588

#### Short Title

1. These Regulations may be cited as the National Employment Service Regulations.

### Functions and Scope of the Service

- 2. The employment service is free to workers and employers alike and no officer, clerk or employee of the Canada Employment and Immigration Commission shall accept any fee or gratuity for any assistance provided in connection therewith.
- 3. The employment service is available to all employable workers whether insurable or not, or whether they are claiming benefit or not.
- **4.** The aim of the employment service is the organization of the labour market as an integral part of a program for the achievement and maintenance of the highest possible level of employment.
- 5. The policies of the employment service shall be developed and its services operated in cooperation with other interested public and private bodies and with representatives of employers and workers.
- 6. (1) Where an employer is seeking a worker for a position, the employment service shall endeavour to ensure that any worker referred to that employer meets the performance requirements of that position.
- (2) Subject to subsection (3), where more than one worker seeking employment meets the performance requirements of a position, the employment service shall, in selecting workers for referral, take into account all relevant factors including, with respect to each worker,
  - (a) the period of his unemployment;
  - (b) his family responsibilities; and
  - (c) his special problems or needs.
- (3) Where more than one worker seeking employment meets the performance requirements of a position and there is equality of skills, the employment service shall
  - (a) give preference to any worker who is a veteran; and
  - (b) where there is more than one such worker who is a veteran, take into account the factors set out in subsection (2) in selecting a veteran for referral.
- (4) Where employment relates to a project or similar activity undertaken under any special program, plan or arrangement designed to alleviate unemployment or to prevent, eliminate or reduce disadvantages referred to in subparagraph 120(2)(b)(ii) of the Unemployment Insurance Act, the employment service may, before applying the provi-

sions of subsections (2) and (3), give preference to persons meeting the eligibility criteria for that project or activity.

- (5) Where employment relates to a project or similar activity undertaken under a program designed to provide employment for students, the employment service may, before applying subsection (2), give preference for referral to an employer to persons meeting the eligibility criteria for such project or activity.
- (6) Where employment relates to a project or similar activity undertaken under a program designed to provide employment, other than a program referred to in subsection (4) or (5), the employment service may, before applying the provisions of subsections (2) and (3), give preference for referral to an employer to persons
  - (a) who are in receipt of social assistance, where the employment will be wholly or partially funded from funds provided as a result of a federal-provincial agreement to develop improved approaches to enhancing the employability of social assistance recipients;
  - (b) for whom a benefit period cannot be established pursuant to subsection 85(1) of the *Unemployment Insurance Regulations* because they do not have the number of weeks of insurable employment required by paragraph 85(1)(b) of those Regulations; or
  - (c) who have been laid off from employment in a fish plant and do not qualify to receive benefits under the *Unemployment Insurance Act* because they do not have the number of weeks of insurable employment required by that Act.

SOR/78-709; SOR/82-1076; SOR/83-789; SOR/85-79; SOR/86-1088; SOR/88-47; SOR/88-403; SOR/92-588.

- (7) [Revoked SOR/88-403.]
- (8) [Revoked SOR/86-1088.]
- 6.1 Where counselling, assessment of training needs or training relates to a project or similar activity undertaken under a program designed to improve the employment prospects of persons, the employment service may give preference for referral for counselling, assessment of training needs or training, as the case may be, to persons who are in receipt of social assistance, where that counselling, assessment of training needs or training will be wholly or partially funded from funds provided as a result of a federal-provincial agreement to develop improved approaches to enhancing the employability of social assistance recipients.

SOR/86-1088; SOR/92-588.

- 7. Referrals of workers to establishments where an industrial dispute exists shall be made only after notice of the existence of such industrial dispute has been given to the worker.
  - 8, (1) The employment service shall assist workers to find suitable employment by
  - (a) providing them with information and assistance in accordance with their needs;
  - (b) interviewing them, when necessary;
  - (c) obtaining such information as is necessary to effect proper referrals to employers; and
  - (d) assisting them to obtain
    - (i) assessment of their aptitudes and achievements,

- (ii) vocational training or retraining,
- (iii) career counselling,
- (iv) work experience related to their abilities or their future employment possibilities, and
- (v) special assistance, where they are experiencing particular difficulty obtaining or keeping employment.
- (2) The employment service shall assist employers to find suitable workers by
- (a) assisting the employers in solving manpower planning and recruitment problems on a short and long term basis;
- (b) obtaining from the employers information on job vacancies;
- (c) searching for workers in Canada and elsewhere; and
- (d) advising employers on various ways to meet manpower needs.
- (3) The employment service shall assist workers to find suitable employment and mployers to find suitable workers by referring workers and job vacancies from one loal office to another in cases where workers cannot be suitably placed or vacancies suitably filled by the original office.
- 9. The employment service shall perform, in relation to unemployment insurance, ach duties as are necessary in the interests of workers and employers.
- 10. The employment service shall facilitate temporary transfers of workers from one rea to another as a means of meeting temporary local maladjustments in the supply of r the demand for workers.
- 11. The employment service shall facilitate any movement of workers from one puntry to another, where such movement has been approved by the governments oncerned.
- 12. The employment service shall, from time to time, in cooperation with interested ublic authorities and with management and trade unions,
  - (a) collect and analyse the fullest available information on the situation of the labour market and its probable evolution, both in Canada as a whole and in the different industries, occupations and areas; and
  - (b) make such information available systematically and promptly to interested public authorities, the employers' and workers' organizations concerned and the general public.
- 13. The employment service shall assist, where possible, other public and private odies in social and economic planning calculated to ensure a favourable employment tuation.
- 14. The employment service shall take active measures to facilitate the fullest posble integration into the Canadian working environment of persons who need assistance competing in the labour market.

#### **SCHEDULE**

(s. 6)

[Revoked: SOR | 92-588.]

# UNEMPLOYMENT INSURANCE ACCOUNT ADVANCE REGULATIONS

# Regulations respecting advances to the unemployment insurance account from the consolidated revenue fund

#### SOR/83-813

#### Short Title

1. These Regulations may be cited as the *Unemployment Insurance Account Advance Regulations*.

#### Interpretation

- 2. In these Regulations,
- "Act" means the Unemployment Insurance Act, 1971;
- "Commission" means the Canada Employment and Immigration Commission;
- "Minister" means the Minister of Finance.

#### Advances

- 3. Advances made to the Unemployment Insurance Account pursuant to section 137 of the Act shall be repaid on the following terms and conditions:
  - (a) an advance shall be secured by a promissory note in substantially the form set out in the schedule, signed by the Commission's duly authorized officers and delivered by the Commission to the Minister;
  - (b) a promissory note in respect of an advance shall be dated the day the advance is made:
  - (c) an advance, including principal and interest, shall be due and payable on the day on which the note in respect of that advance matures;
  - (d) an advance shall bear interest from the day it is made to the day it is paid in full at an annual rate equal to the rate established by the Minister at the time the advance is made, and such interest shall be calculated and compounded semiannually;
  - (e) principal and interest that are overdue shall bear interest at the rate established pursuant to paragraph (d) until they are paid in full;
  - (f) subject to this section, the Commission may, with the concurrence of the Minister, make prepayments on account of principal and interest accrued on an advance; and
  - (g) payments made by the Commission shall be applied, firstly, in payment of interest accrued on the earliest advance and secondly in repayment or reduction of the principal of that advance and then similarly to subsequent advances in the chronological order in which those advances were made.

SOR/83-813 Sched.

# SCHEDULE

# PROMISSORY NOTE

The Canada Employment and Immigration Commission mission") hereby acknowledges that, pursuant to section	
surance Act, 1971 and the Unemployment Insurance A	
\$ has been advanced to the Unemple	
an advance from the Consolidated Revenue Fund on	
promises that the said advance will be repaid on or b	
together with interest on the unpaid principal amount o	
per annum, calculated from the dat	
principal sum as remains outstanding from time to time an	
The Commission further promises to pay interest on overd	
aforesaid rate per annum. The Commission may make pr	A A
with the concurrence of the Minister of Finance and subj	
surance Account Advance Regulations, on account of princ	
The Commission hereby waives presentment, demand, pro	•
	, 1983
	Canada Employment and
	Immigration Commission
	per
	Chairman
	Executive Director
	Finance and Administration

# UNEMPLOYMENT INSURANCE (COLLECTION OF PREMIUMS) REGULATIONS

# Regulations respecting the collection of unemployment insurance premiums

C.R.C. 1978, c. 1575, as am. SOR/78-143; SOR/79-43; SOR/79-64; SOR/79-287; SOR/79-509; SOR/79-959; SOR/80-307; SOR/80-929; SOR/81-100; SOR/81-101; SOR/81-1028; SOR/82-291; SOR/82-323; SOR/82-599; SOR/82-789; SOR/82-1098; SOR/83-236; SOR/83-269; SOR/84-114; SOR/84-458; SOR/84-876; SOR/85-161; SOR/85-235; SOR/86-202; SOR/87-255; SOR/87-717; SOR/88-131; SOR/88-584; SOR/89-146; SOR/89-329; SOR/89-466; SOR/90-48; SOR/90-833; SOR/91-306; SOR/92-125; SOR/92-401; SOR/92-734; SOR/93-92; SOR/93-129; SOR/93-534; SOR/94-270

#### Short Title

1. These Regulations may be cited as the Unemployment Insurance (Collection of Premiums) Regulations.

#### Interpretation

- 2. (1) In these Regulations,
- "Act" means the Unemployment Insurance Act;
- "Minister" means the Minister of National Revenue;
- "pay period" means the period in respect of which earnings or other remuneration are paid to or enjoyed by an insured person;
- "pay week" means a period of 7 consecutive days that ends, or any one of two or more such periods that are contiguous, the last of which ends, on the employer's payroll ending date.
- (2) For the purposes of Parts III and IV of the Act and these Regulations, "employer" includes a person who pays or has paid remuneration or other earnings of an insured person for services performed in insurable employment. SOR/93-534.

# PART I

#### **INSURANCE EARNINGS**

# Earnings from Insurable Employment

- 3. (1) For the purposes of this Part, a person's earnings from insurable employment means any remuneration, whether wholly or partly pecuniary, received or enjoyed by him, paid to him by his employer in respect of insurable employment except
  - (a) a payment under a supplemental unemployment benefit plan;

- (b) the value of board, lodging and all other benefits received or enjoyed in a pay period in respect of the employment if no cash remuneration is paid by the employer in respect of the pay period;
- (c) in the case of a clergyman, the value of lodging received or enjoyed by him in respect of his employment as a clergyman and provided by his diocese, parish or congregation; and
- (d) any amount excluded as income pursuant to paragraph 6(1)(a) or (b) or subsection 6(6) or (16) of the *Income Tax Act*.
- (2) For the purposes of subsection (1), where a person receives vocational training while in insurable employment, the remuneration of that person includes any allowance paid through his employer, in addition to the person's remuneration, under a government training plan or by the Department of Veterans Affairs.

  SOR/82-789; SOR/85-235; SOR/88-584; SOR/92-734.

### Allocation of Earnings

- 3.1 (1) Earnings from insurable employment shall be allocated as follows:
- (a) remuneration, other than the remuneration referred to in subparagraph (b)(i), paid in respect of a pay period shall be allocated to the pay period in respect of which it is paid; and
- (b) subject to subsection (2),
  - (i) overtime pay, retroactive pay increases, bonuses, gratuities, accumulated sick leave credits, shift premiums, incentive payments, cost of living allowances, separation payments and wages in lieu of notice shall be allocated to the pay period in which they are paid, and
  - (ii) remuneration not paid in respect of a pay period shall be allocated to the pay period in which it is paid.
- (2) Where a person is on unpaid leave, has abandoned his employment or has been dismissed or laid off, the remuneration referred to in paragraph (1)(b) shall be allocated to the last pay period for which regular salary, wages or commissions are paid. SOR/85-235; SOR/88-584.

# Calculation and Payment of Premiums

- **4.** (1) No employee's premium is payable in respect of earnings in a pay period from excepted employment.
- (2) The amount of premiums payable under the Act and these Regulations on insurable earnings for a pay period shall be determined from these Regulations or that part of the schedule appropriate to the pay period.
- (3) Subject to subsections (3.1), (3.11) and (4), every employer shall remit the employees' premiums and the employer's premiums payable under the Act and these Regulations to the Receiver General on or before the 15th day of the month following the month in which the employer paid to the insured person remuneration or other nsurable earnings in respect of which premiums were required to be deducted or paid thereunder.
- (3.1) Subject to subsection (3.11), where the average monthly withholding amount of an employer for the second calendar year preceding a particular calendar year is

- (a) equal to or greater than \$15,000 and less than \$50,000, the employer shall remit the employees' premiums and the employer's premiums payable under the Act and these Regulations to the Receiver General
  - (i) in respect of remuneration or other insurable earnings paid before the 16th day of a month in the particular calendar year, on or before the 25th day of the month, and
  - (ii) in respect of remuneration or other insurable earnings paid after the 15th day of a month in the particular calendar year, on or before the 10th day of the following month; or
- (b) equal to or greater than \$50,000, the employer shall remit the employees' premiums and the employer's premiums payable under the Act and these Regulations to the Receiver General on or before the third day, not including a Saturday or a holiday, after the end of the following periods in which remuneration or other insurable earnings were paid,
  - (i) the period beginning on the first day of a month in the particular calendar year and ending on the 7th day of the month,
  - (ii) the period beginning on the 8th day of a month in the particular calendar year and ending on the 14th day of the month,
  - (iii) the period beginning on the 15th day of a month in the particular calendar year and ending on the 21st day of the month, and
  - (iv) the period beginning on the 22nd day of a month in the particular calendar year and ending on the last day of the month.
- (3.11) Where an employer referred to in paragraph (3.1)(a) or (b) would otherwise be required to remit the employees' premiums and the employer's premiums in respect of a particular calendar year in accordance with that paragraph, the employer may elect to remit those premiums
  - (a) in accordance with subsection (3), if the average monthly withholding amount of the employer for the calendar year preceding the particular calendar year is less than \$15,000 and the employer has advised the Minister that the employer has so elected; or
  - (b) if the average monthly withholding amount of the employer for the calendar year preceding the particular calendar year is equal to or greater than \$15,000 and less than \$50,000 and the employer has advised the Minister that the employer has so elected.
    - (i) in respect of remuneration or other insurable earnings paid before the 16th day of a month in the particular calendar year, on or before the 25th day of the month, and
    - (ii) in respect of remuneration or other insurable earnings paid after the 15th day of a month in the particular calendar year, on or before the 10th day of the following month.
- (3.2) For the purposes of this section, the average monthly withholding amount of an employer for a calendar year is determined pursuant to subsections 108(1.2) and (1.3) of the *Income Tax Regulations*.
  - (4) Every employer carrying on a business or other activity in respect of which he

employs one or more insured persons in insurable employment shall, within 7 days of the day he ceases to carry on the business or other activity, remit to the Receiver General the employees' premiums and the employer's premiums that were required to be deducted or paid in respect of any such person under the Act and these Regulations.

(5) Every remittance by an employer of employees' premiums and employer's premiums to the Receiver General shall be accompanied by an information return in a form authorized by the Minister.

SOR/87-717; SOR/90-48; SOR/93-92.

#### Prescribed Persons

- **4.1** (1) The following are prescribed persons for the purposes of subsection 53(1) of the Act:
  - (a) an employer who is required, under subsection 53(1) of the Act and in accordance with paragraph 4(3.1)(b), to remit amounts deducted; and
  - (b) a person or partnership who, acting on behalf of one or more employers, remits the following amounts in a particular calendar year and whose average monthly remittance, in respect of those amounts, for the second calendar year preceding the particular calendar year, is equal to or greater than \$50,000,
    - (i) amounts required to be remitted under subsection 53(1) of the Act,
    - (ii) amounts required to be remitted under subsection 153(1) of the *Income Tax*Act and a similar provision of a law of a province that imposes a tax on the income of individuals, where the province has entered into an agreement with the Minister of Finance for the collection of taxes payable to the province, in respect of payments described in the definition "remuneration" in subsection 100(1) of the *Income Tax Regulations*, and
    - (iii) amounts required to be remitted under subsection 21(1) of the Canada Pension Plan.
- (2) For the purposes of paragraph (1)(b), the average monthly remittance made by a person or partnership on behalf of all the employers for whom that person or partnership is acting, for the second calendar year preceding the particular calendar year, is the quotient obtained when the aggregate, for that preceding year, of all amounts referred to in subparagraphs (1)(b)(i) to (iii) remitted by the person or partnership on behalf of those employers is divided by the number of months, in that preceding year, for which the person or partnership remitted those amounts.

  SOR /93-534.
- 5. For the purpose of these Regulations, the maximum insurable earnings of an insured person for pay period is
  - (a) where the pay period is a pay week, the maximum weekly insurable earnings;
  - (b) where the pay period is a multiple of a pay week, the amount described in paragraph (a) multiplied by the multiple;
  - (c) where the pay period is semi-monthly, the maximum yearly insurable earnings divided by 24;
  - (d) where the pay period is monthly, the maximum yearly insurable earnings divided by 12; and

- (e) where the insurable earnings in a period of 52 consecutive weeks are paid in equal amounts in respect of a number of regular pay periods that do not extend over the entire 52-week period in respect of a contract of service for the 52-week period, the maximum yearly insurable earnings divided by the number of regular pay periods.
- 6. (1) For the purposes of these Regulations, the "minimum insurable earnings" of an insured person for a pay period is
  - (a) where the pay period of that person is a pay week, the lesser of
    - (i) the amount of cash earnings that is equal to 1/5 of the maximum weekly insurable earnings of that person for that pay week, and
    - (ii) the amount of cash earnings that person earns for 15 hours of employment in that pay week;
  - (b) where the pay period of that person is a multiple of a pay week and there are cash earnings in each week or part thereof of the pay period, the lesser of
    - (i) an amount equal to the product obtained by multiplying the cash earnings determined under subparagraph (a)(i) by the multiple of the pay week, and
    - (ii) an amount equal to the product obtained by multiplying the amount of cash earnings that person earns for 15 hours of employment in that pay period by the multiple of the pay week;
  - (c) where the pay period of that person is a semi-monthly pay period and there are cash earnings in each week or part thereof in the pay period, the lesser of
    - (i) an amount equal to the product obtained by multiplying the cash earnings determined under subparagraph (a)(i) by 21/6, and
    - (ii) the amount of cash earnings that person earns for 33 hours of employment in that pay period; and
  - (d) where the pay period of that person is a monthly pay period and there are cash earnings in each week or part thereof in the pay period, the lesser of
    - (i) an amount equal to the product obtained by multiplying the cash earnings determined under subparagraph (a)(i) by 41/3, and
    - (ii) the amount of cash earnings that person earns for 65 hours of employment in that pay period.
- (2) Subsection (1) shall apply according to its terms before it is published in the Canada Gazette.

SOR/79-64; SOR/81-100.

Allocation of Insurable Earnings and Premiums Payable Thereon

#### Where Pay Period is a Pay Week

7. (1) Where the pay period of an insured person is a pay week, the insurable earnings for the pay week shall be allocated to, and the premiums shall be payable in respect of, the week in which the ending date of the pay week occurs or in the week in which separation from employment occurs, as the case may be.

#### Where Pay Period is a Multiple of a Pay Week

(2) Where the pay period of an insured person is a multiple of a pay week, his earn-

ings during the pay period shall be allocated and the employee's premiums thereon be calculated in accordance with the following rules:

- (a) where the insured person has earnings in each pay week and his total earnings for the pay period are not less than the minimum insurable earnings for the pay period, the total earnings shall be allocated equally to the weeks that end in the pay period, but the amount of the employee's premiums payable in respect of the total earnings, not exceeding in the aggregate the maximum insurable earnings for the pay period, shall be determined from that part of the schedule appropriate to the pay period;
- (b) where the total earnings for the pay period are less than the minimum insurable earnings for the pay period, the earnings for each pay week that ends in the pay period that are not less than the minimum weekly insurable earnings shall be allocated to the pay week and the employee's premiums shall be payable on the earnings so allocated to the pay week, not exceeding in the aggregate the maximum weekly insurable earnings, in accordance with the schedule; and
- (c) where the total earnings for the pay period are not less than the minimum insurable earnings for the pay period and the insured person has no earnings in any one pay week of the pay period, the earnings in each pay week that ends in the pay period that are not less than the minimum weekly insurable earnings shall be allocated to the pay week and the employee's premiums shall be payable on the earnings so allocated to the pay week, not exceeding in the aggregate the maximum weekly insurable earnings, in accordance with the schedule.

# Where Pay Period is Semi-Monthly or Monthly

- (3) Subject to these Regulations, where earnings of an insured person are calculated on the basis of a semi-monthly or monthly pay period, his insurable earnings shall be allocated for the purpose of paragraph (4)(a),
  - (a) in the case of an insured person who has earnings in each week and part thereof in a semi-monthly pay period, to 21/6 weeks; and
  - (b) in the case of an insured person who has earnings in each week and part thereof in a monthly pay period, to 41/3 weeks.
- (4) Where the pay period of an insured person is semi-monthly or monthly, his earnings during the pay period shall be allocated and the employee's premiums thereon shall be calculated in accordance with the following rules:
  - (a) where the insured person has earnings in each week in a semi-monthly or monthly pay period, and in the case of a week not falling completely within that pay period, has earnings in that portion thereof that falls within that pay period and his total earnings for the pay period are not less than the minimum insurable earnings for the pay period, the earnings for each week or part thereof that falls within the pay period shall be allocated in accordance with subsection (3), but the employee's premiums shall be payable in accordance with the schedule on his earnings, not exceeding in the aggregate the maximum insurable earnings for the appropriate pay period;
  - (b) where the total earnings for the pay period are less than the minimum insurable earnings for the pay period, the earnings for each week or part thereof that falls within the pay period that are not less than the minimum weekly insurable earn-

- ings shall be allocated to that week and the employee's premiums shall be payable in accordance with the schedule on the earnings so allocated in that week, not exceeding in the aggregate the maximum weekly insurable earnings; and
- (c) where the total earnings for the pay period are not less than the minimum insurable earnings for the pay period and the insured person has no earnings in any one week or part thereof in the pay period, the earnings for each week or part thereof that falls within the pay period that are not less than the minimum weekly insurable earnings shall be allocated to that week and the employee's premiums shall be payable in accordance with the schedule on the earnings so allocated to that week, not exceeding in the aggregate the maximum weekly insurable earnings.

#### Miscellaneous Pay Periods

- 8. (1) Notwithstanding subsections 4(1) and (2), where an insured person is employed on the basis of a contract for a period of 52 consecutive weeks and is paid insurable earnings under the contract in one or more pay periods that do not extend over the entire 52-week period, other than such insured persons who are paid in 10 equal monthly payments or in 22 pay periods in respect of the contract, such earnings shall be allocated equally to the weeks ending in the 52-week period of the contract, but the employer of the person shall calculate the premiums payable on the payment or payments at the rate fixed under the Act on all earnings not exceeding in the aggregate the maximum yearly insurable earnings.
- (2) Where an insured person is employed on the basis of a contract for a period of 52 consecutive weeks and is paid insurable earnings under the contract in 10 equal monthly payments, the earnings shall be allocated equally to the weeks ending in the period of the contract, but the premiums payable on the amount of the monthly payments shall be determined in accordance with the schedule.
- (3) Where an insured person is employed on the basis of a contract for a period of 52 consecutive weeks and is paid insurable earnings under the contract in 22 pay periods, such earnings shall be allocated equally to the weeks ending in the period of the contract, but the premiums payable on the amount of the payments made in each of the 22 pay periods shall be determined in accordance with the schedule.

#### Commissions

- 9. (1) Where earnings by way of commissions are paid to an insured person in respect of his insurable employment on the basis of a weekly, multiple of a week, semi-monthly or monthly pay period, his earnings shall be allocated and the employee's premiums payable thereon determined, in accordance with the rules set forth in section 7 for the appropriate pay period.
- (2) Notwithstanding subsections 4(1) and (2), where payments by way of commissions are made on the basis of a pay period, other than a pay period described in subsection (1), to an insured person in respect of employment, such payments shall be deemed to be made on the basis of a yearly pay period and the premiums payable thereon shall be calculated, subject to subsections (5), (6) and (8), in accordance with the rates of premium fixed pursuant to section 66 of the Act on all such payments not exceeding in the aggregate the maximum yearly insurable earnings.

- (3) Notwithstanding subsections 4(1) and (2), where payments in respect of earnings are made to an insured person in respect of his employment on the basis of a regular pay period and that person receives payments by way of commissions in addition to such payments, all such payments shall, subject to subsections (5), (6) and (8), be deemed to be his insurable earnings paid on the basis of a yearly pay period and the premiums payable thereon shall be calculated in accordance with the rates of premium fixed pursuant to section 66 of the Act on his insurable earnings not exceeding in the aggregate the maximum yearly insurable earnings.
- (4) For the purposes of subsections (2) and (3), where the amount paid by an employer in the year to an insured person is less than the amount of the minimum insurable earnings for his period of insurable employment in the year, the insured person shall be deemed to have no insurable earnings for that period.
- (5) Where insurable employment of a person by an employer begins after January 1st in any year, the aggregate amount of the maximum weekly insurable earnings for each week in the period in the year prior to the date of commencement of such employment (hereinafter referred to as "the excluded amount") shall be deducted from the maximum yearly insurable earnings and his insurable earnings for the remainder of the year shall not exceed the amount by which the maximum yearly insurable earnings exceed the excluded amount.
- (6) Where insurable employment of a person by an employer terminates prior to the end of the year, the aggregate amount of the maximum weekly insurable earnings for each week in the period in the year after the date of termination of such employment (hereinafter referred to as "the aggregate amount") shall be deducted from the maximum yearly insurable earnings and his insurable earnings for his period of such employment in the year shall not exceed the amount by which the maximum yearly insurable earnings exceed the aggregate amount.
- (7) Where an insured person is deemed by these Regulations to be paid on the basis of a yearly pay period, his earnings for the year or part thereof, subject to subsections (5), (6) and (8), shall be allocated equally to the weeks ending in the year or part thereof.
- (8) Where an insured person is on leave of absence for a continuous period of one week or more and not in receipt of earnings from his employer in respect of the said period, the aggregate amount of the maximum weekly insurable earnings for each week in such period (hereinafter referred to as "the excluded amount") shall be deducted from the maximum yearly insurable earnings and his insurable earnings for his period of the employment in a year shall not exceed the amount by which the maximum yearly insurable earnings exceed the excluded amount.

  SOR/84-876.

#### Drawings

- 10. (1) Where an insured person's earnings in respect of his employment are paid to him from a drawing account on the basis of a weekly, multiple of a week, semi-monthly or monthly pay period, his earnings shall be allocated and the employee's premiums payable thereon determined, in accordance with the rules set forth in section 7 of the appropriate pay period.
- (2) Notwithstanding subsections 4(1) and (2), where amounts are paid to an insured person from a drawing account on the basis of a pay period other than a pay period

described in subsection (1), the provisions of subsections 9(2), (4), (5), (6), (7) and (8) apply for the purpose of calculating and allocating the insurable earnings of the insured person and the premiums payable thereon.

### Piece Work

- 11. (1) Where an insured person's earnings in respect of his employment are calculated by the piece or on a similar basis and are paid on the basis of a weekly, multiple of a week, semi-monthly or monthly pay period, such earnings shall be allocated and the employee's premiums payable thereon determined, in accordance with the rules set forth in section 7 for the appropriate pay period.
- (2) Notwithstanding subsections 4(1) and (2), where an insured person's earnings in respect of his employment are calculated by the piece or on a similar basis and are paid on the basis of a pay period other than a pay period described in subsection (1), the provisions of subsections 9(2), (4), (5), (6), (7) and (8) apply for the purpose of calculating and allocating the insurable earnings of the insured person and the premiums payable thereon.

# Railway Employees

12. Notwithstanding subsection 7(2), an insured person who is employed by a railway company as defined in subsection 2(1) of the *Railway Act*, is paid on a mileage basis and earns in his bi-weekly pay period an amount not less than the maximum weekly insurable earnings shall be deemed to have earnings throughout the two weeks of that pay period.

## Deemed Employers

- 13. Where a person is employed as a stevedore by one or more persons in a pay period whose payroll records are prepared and maintained by another person (in this section referred to as the "agent employer") who pays the earnings of the person from that employment, the agent employer shall be deemed, for the purposes of Parts III and IV of the Act and these Regulations, to be the employer of the stevedore for the purpose of calculating the stevedore's insurable earnings during the pay period in respect of that employment and paying, deducting and remitting the premiums payable thereon.
- 14. (1) Where a person is employed in insurable employment by an employer for services in or in connection with lumbering or logging, in any logging limit or in any timber or lumber driveway, mill or yard, the owner thereof who authorizes the employer to undertake the work shall, in the event of the default of the employer in calculating the remuneration of the employee and in paying, deducting and remitting premiums payable thereon in accordance with the Act and these Regulations, be deemed to be the employer of the person for the purpose of paying and remitting the premiums so payable under the Act and these Regulations.
- (2) For the purpose of this section, "owner" includes any owner (other than the Crown), lessee, licensee, and permittee but does not include a person who only sells or rents stumpage or cutting rights.
- 15. Where any person is placed in insurable employment by a placement or employment agency under an arrangement whereby the earnings of the person are paid by the

agency, the agency shall, for the purposes of maintaining records, calculating the earnings of the person, and paying, deducting and remitting the premiums payable thereon under the Act and these Regulations, be deemed to be the employer of the person.

- 16. (1) Every owner, proprietor or operator of a barbering or hairdressing establishment shall, for the purpose of maintaining records, calculating earnings and paying premiums payable thereon under the Act and these Regulations, be deemed to be the employer of every person whose employment in connection with the establishment is included in insurable employment by virtue of paragraph 12(d) of the *Unemployment Insurance Regulations*.
- (2) Every owner, proprietor or operator of a barbering or hairdressing establishment who is deemed by subsection (1) to be an employer shall, for every week in which the person is engaged in insurable employment in the establishment, pay and remit the employee's premiums and the employer's premiums to the Receiver General in accordance with the Act and these Regulations.
- (3) Where the owner, proprietor or operator of a barbering or hairdressing establishment is unable to determine the earnings of a person whose employment in connection with the establishment is included in insurable employment by virtue of paragraph 12(d) of the *Unemployment Insurance Regulations*, the amount of insurable earnings of the person for a week during that employment shall be deemed, for the purposes of the Act, to be an amount (taken to the nearest dollar) equal to  $^2/_3$  of the maximum weekly insurable earnings unless
  - (a) it is established to the satisfaction of the Minister that the employment of the person in that week is excepted from insurable employment; or
  - (b) the owner, proprietor or operator of the establishment maintains records that show the number of days in which the person worked in each week, in which case the amount of his earnings for that week shall be deemed to be an amount (taken to the nearest dollar) equal to the lesser of
    - (i) the number of days worked in that week multiplied by  $^2/_{15}$  of the maximum weekly insurable earnings, and
    - (ii) 2/3 of the maximum weekly insurable earnings.
- 17. (1) The owner, proprietor or operator of a business or public authority that employs a person in employment described in paragraph 12(e) of the *Unemployment In-urance Regulations* shall, for the purposes of maintaining records, calculating insurable arnings and paying premiums under the Act and these Regulations, be deemed to be he employer of every such person whose employment is included in insurable employment by virtue of that paragraph.
- (2) Every owner, proprietor or operator of a business or public authority who is leemed by subsection (1) to be an employer shall, for each week during which a person s employed by him in insurable employment, pay and remit the employee's premiums nd the employer's premiums to the Receiver General in accordance with the Act and hese Regulations.
- (3) Where the owner, proprietor or operator of a business or public authority escribed in subsection (1) is unable to determine the earnings of a person whose employment in connection with the business or authority is included in insurable employment y virtue of paragraph 12(e) of the *Unemployment Insurance Regulations*, the insurable

earnings of the person for each week during that employment shall be deemed to be an amount (taken to the nearest dollar) equal to  $^2/_3$  of the maximum weekly insurable earnings, unless

- (a) it is established to the satisfaction of the Minister that the employment of the person in each such week is excepted from insurable employment; or
- (b) the owner, proprietor or operator of the business or public authority maintains records that show the number of days in which the person worked in each week, in which case the amount of his earnings for that week shall be deemed to be an amount (taken to the nearest dollar) equal to the lesser of
  - (i) the number of days worked in that week multiplied by 2/15 of the maximum weekly insurable earnings, and
  - (ii) <sup>2</sup>/<sub>3</sub> of the maximum weekly insurable earnings.
- 18. (1) Where, in any case not coming within any provision of these Regulations, an insured person performs services
  - (a) under the general control or direct supervision of or is paid by a person other than his actual employer, or
  - (b) with the concurrence of a person other than his actual employer, on premises or property with respect to which that other person has any right or privilege under a licence, permit or agreement,

that other person shall, for the purpose of calculating the earnings of the insured person and paying, deducting and remitting the premiums payable thereon under the Act and these Regulations, be deemed to be the employer of the insured person in addition to the actual employer, but the amount of any employer's premium paid by that other person in accordance with this subsection is recoverable by him from the actual employer.

(2) Where a person who is deemed by any provision of these Regulations to be an employer of an insured person fails to pay, deduct or remit the premiums that an employer is required to pay, deduct or remit under the Act and these Regulations, the provisions of Parts III and IV of the Act shall apply to the person as if he were the actual employer.

#### PART II

# INFORMATION RETURNS

# Filing of Employer's Returns

- 19. (1) Subject to subsection (2), every employer or other person deemed to be an employer by these Regulations who makes a payment of remuneration or other amount or provides board, lodging or other benefit, the value of which is required under these Regulations to be included in determining insurable earnings of a person employed in insurable employment during a year, shall, without notice of demand therefor, file with the Minister an information return for that year, in a form authorized by the Minister, on or before the last day of February of the next following year.
- (2) A person carrying on a business or other activity in respect of which he employs insured persons in insurable employment shall, within 30 days after the day he ceases to

carry on that business or other activity and without notice or demand therefor, file with the Minister the information return required by subsection (1).

20. Every person who makes or has made a payment of remuneration during a year to a person employed in insurable employment shall on demand by registered letter from the Minister make an information return in prescribed form containing the information required therein and shall file the return with the Minister within such reasonable time as may be stipulated in the registered letter.

# Legal Representatives and Others

- 21. (1) When a person who is required to make an information return under this Part dies before making the return as required, the return shall be filed by his executor or other legal representative within 90 days from the date of his death and shall be in respect of the year in which he died, or, if the return is required in respect of a year prior to the year in which he died, in respect of that year.
- (2) Every trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and every agent or other person administering, managing, winding up, controlling or otherwise dealing with the property, business or estate of a person who has not filed a return for a year as required by this Part shall file that return on that person's behalf.

# Distribution of Insured Person's Portion of Return

- 22. (1) Every person required by section 19 or 21 to file an information return for a year with the Minister shall supply to each insured person in respect of whose premiums the return relates, two copies of the portion of the return relating to that insured person.
- (2) The copies referred to in subsection (1) shall, on or before the day the information return is required to be filed with the Minister, be sent to the insured person by mail addressed to him at his latest known address or delivered to him in person.

#### Penalties

- 23. (1) Every person who failed to file a return as and when required by this Part is liable to a penalty of \$10 for each day of default, but not exceeding \$250 in the aggregate.
- (2) Every person who fails to comply with section 22 is liable to a penalty of \$10 for each day of default, but not exceeding \$250 in the aggregate.

# PART III RECORDS

# Inadequate Records

24. (1) Where records, books of account, vouchers, accounts and documents of an employer are not kept in accordance with section 72 of the Act, an officer of the Department of National Revenue, Taxation, shall determine in accordance with the Act and these Regulations the amount of insurable earnings and premiums payable thereon in

respect of each insured person who is employed in insurable employment by the employer.

(2) Where an amount of insurable earnings of an insured person or a remitted amount of employee's premiums cannot be allocated to a particular person, those amounts may, within three years after the end of the year to which the employee's premiums or insurable earnings relate, be allocated to a particular insured person to whom they pertain for a pay period based upon such evidence as the Minister may, having regard to all the circumstances, obtain.

## **PART IV**

# REFUND OF OVERPAYMENT

- 25. (1) Where, pursuant to section 77 of the Act,
- (a) an amount in respect of an overpayment of premiums is refunded to a person or applied to some other liability of that person, interest at the rate prescribed in subsection (3) shall be paid or applied thereon for the period commencing with the latest of
  - (i) the 1st day of May in the year next following the year in respect of which the premiums were paid,
  - (ii) the day on which the application for the refund was received, and
  - (iii) the day when the overpayment arose,

and ending with the day of the refunding of the amount or of its application to some other liability, as the case may be; and

- (b) an amount in respect of an overpayment of premiums is refunded to an employer or purported employer or applied under the Act to some other liability of that employer, interest at the rate prescribed in subsection (3) shall be paid or applied thereon for the period commencing with the later of
  - (i) the day on which the remittance that created the overpayment was received, and
  - (ii) the day on which the remittance that created the overpayment was due to be received,

and ending with the day of the refunding of the amount or of its application to some other liability, as the case may be.

- (2) Where, by a determination or decision on an appeal made pursuant to section 75, 84 or 85 of the Act, it is finally determined that the premium payable by a person or an employer or purported employer for a year under the Act is less than the premium paid by him for the year and the decision or determination makes it appear that there has been an overpayment for the year, the interest payable under subsection (1) on that overpayment shall be computed at the rate prescribed in subsection (3).
- (3) For the purposes of subsections (1) and (2), the rate of interest is hereby prescribed to be
  - (a) 6% per annum in respect of any period that ends before January 1, 1978;
  - (b) 8% per annum in respect of any period that commences after December 31, 1977 and ends before January 1, 1979;

- (c) 9% per annum in respect of any period that commences after December 31, 1978 and ends before January 1, 1980;
- (d) 11% per annum in respect of any period that commences after December 31, 1979 and ends before January 1, 1981;
- (e) 12% per annum in respect of any period that commences after December 31, 1980 and ends before January 1, 1982;
- (f) 16% per annum in respect of any period that commences after December 31, 1981 and ends before April 1, 1982;
- (g) 15% per annum in respect of any period that commences after March 31, 1982 and ends before July 1, 1982;
- (h) 16% per annum in respect of any period that commences after June 30, 1982 and ends before January 1, 1983;
- (i) 12% per annum in respect of any period that commences after December 31, 1982 and ends before April 1, 1983;
- (j) 10% per annum in respect of any period that commences after March 31, 1983 and ends before July 1, 1984; and
- (k) the specified rate per annum for a particular quarterly period of a calendar year in respect of that portion of the period that is after June 30, 1984 and within the particular quarterly period.
- (4) For the purposes of subsection 68(6) of the Act, the rate of interest is hereby prescribed to be
  - (a) 10% per annum in respect of any period that ends before January 1, 1980;
  - (b) 11% per annum in respect of any period that commences after December 31, 1979 and ends before January 1, 1981;
  - (c) 12% per annum in respect of any period that commences after December 31, 1980 and ends before January 1, 1982;
  - (d) 16% per annum in respect of any period that commences after December 31, 1981 and ends before April 1, 1982;
  - (e) 15% per annum in respect of any period that commences after March 31, 1982 and ends before July 1, 1982;
  - (f) 16% per annum in respect of any period that commences after June 30, 1982 and ends before January 1, 1983;
  - (g) 12% per annum in respect of any period that commences after December 31, 1982 and ends before April 1, 1983;
  - (h) 10% per annum in respect of any period that commences after March 31, 1983 and ends before July 1, 1984; and
  - (i) the specified rate per annum for a particular quarterly period of a calendar year in respect of that portion of the period that is after June 30, 1984 and within the particular quarterly period.

**SOR**/79-43; **SOR**/79-959; **SOR**/80-929; **SOR**/81-1028; **SOR**/82-323; **SOR**/82-599; **SOR**/82-1098; **SOR**/83-236; **SOR**/84-458.

25.1 In this Part,

"quarterly period" of a calendar year means one of the following periods in the calendar year:

- (a) January 1 to March 31,
- (b) April 1 to June 30,
- (c) July 1 to September 30, and
- (d) October 1 to December 31;

"specified rate per annum" for a particular quarterly period of a calendar year means the aggregate of

- (a) the rate that is the simple arithmetic mean, expressed as a percentage per year and rounded to the next highest whole percentage where the mean is not a whole percentage, of all amounts each of which is the weekly average equivalent yield, expressed as a percentage per year, of Government of Canada Treasury Bills that mature approximately three months after their date of issue and that are sold at a weekly auction of Government of Canada Treasury Bills during the first month of the quarterly period immediately preceding the particular quarterly period, and
- (b) 2 per cent.

SOR /84-458; SOR /89-466.

## PART V

### PROVINCE OF EMPLOYMENT

26. For the purposes of these Regulations, an insured person shall be deemed to be employed in the province in which the establishment of his employer to which he reports for work is situated, and where the insured person is not required to report for work at any establishment of his employer, he shall be deemed to be employed in the province in which the establishment of his employer from which his remuneration is paid is situated.

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the max mum premium deduction for various pay periods see ANNEXE

COTISATIONS D'ASSURANCE-CHÓMAGE 1

Ua deduchon maximale de consalions pour diverses per coes de paie ligure au bas de la presente page

PI	ly.	U.	Fat		U	Pa		, 3	Pay		UI
Semun	erscon	premiur.	Remune	ration	1 premium Conspion	Remurie	ration	Collegnoe	Remuner	ation	Consultor
From De	Tc. A	Cothalis dA:	From Tve	tr. A	3 A.C	From Ow	Tr A	3.4	right file	, r	* A
								1 1 44		20.01	2-17
.00 -	•48	.01	23-62 =	23.94	.73 .74	47-07 -	47.39	1 1.45	70.53 -	70.84	5-10
.49 -	+81	.03	23.95 -	24.20	.75	47.72 -	48.04	1.47	71.18 -	71.49	2.19
1-15 -	1.14	.04	24.60 -	24.91	1 .76	40.05 -	48.37	1-90	71-50 -	71-62	6.20
1.47 =	1.79	+05	24.92 -	25.24	1 .77	48-38 -	48.69	1.49	71.83 ~	72-14	2 - 21
1.80 -	2.11	.00	25.25 -	25.57	-78	48.70 -	49.02	2.50	72-15 -	72.47	1 2.22
2.12 -	2.44	.07	25.58 -	25.89	79	49.03 -	49.34	1.51	72.48 -	72.80	5 - 53
2.45 -	2.76	.08	25.90 -	56.55	1 .80	49.35 -	49.67	1.52	72.81 -	73-12	2-2-
2.77 -	3.09	.09	20.23 -	26.54	1 .81	49.66 -	49.99	1.53	73.13 ~	73+45	2.25
3-10 -	3.42	.10	26.55 =	26.87	58-	50.00 -	50.32	1.54	73.46 ~	73.77	2 = 2 6
3.43 -	3.74	11	26.88 -	27.19	-83	50.33 -	50-65	1.55	73.76 -	74-10	1 2.21
3.79 -	4.07	-12	27-20 =	27.52	-84	50-66 -	50.97	3.56	74.11 -	74.42	2.28
4.08 -	4.39	.13	27.53 -	28-17	.85	50.98 -	51.30	1.57	74.76 -	75.00	2.30
6.40 -	5.04	1 -15	27.80 -	28.50	.87	51.63 -	91.95	1.59	75.04 -	75.40	16.5
5.05 -	9.37	-36	28.51 -	28.82	1 -88	51.96 -	52.28	. 3-60	75.41 -	75.73	1 2.32
5.38 -	5.70	.17	28.83 -	29.15	.89	52-29 -	52.00	1-61	75.74 -	70.00	2.33
5.71 -	6.02	.16	29.16 =	29.47	-90	52.01 -	52.93	1.62	76.06 -	76.38	2.34
	. 26	419	29.48 -	29.80	.91	52.94 -	53-25	1.63	76.39 -	76.71	2 - 35
6.03 -	0+35 6+67	-20	29.61 -		1 .92	53.26 -	53-50	1.00	70.76 -	77.03	2.36
6.66 -	7-00	.21	30.14 -	30-45	. 93	53.99 -	53.90	1.05	77.04 -	77.36	2.37
7.01 -	7.32	-22	30.40 -	30.78	. 94	93.91 -	54+23	1.00	77.37 -	77-60	2-30
7.33 -	7.05	.23	30.79 -	31-10	.95	56.24 -	54.56	1 1 67	77.69 -	78-01	1 2+39
7.00 -	7.98	-24	31-11 -	31+43	: .96	54.57 -	54.88	1.68	78-02 -	74.33	2.40
7.99 -	8.30	.25	31.44 -	31.75	.97	54.89 -	59.21	. 1.69	78.34 -	78.66	2.41
8.31 -	8+63	.26	31.76 =	32.08	. 99	95.22 -	55.53	1.70	79.00 -	79.31	2.43
8.64 -	8.95	+-27	32.09 -	22441							
8.90 -	9.28	·28	32.42 -	32.73	1.00	55-87 =	56-18	1.72	79.32 ~	79.64	2 - 44
9.29 -	9.60	. 29	32.74 -	33.06	1.01	50.19 ~	50-51	1.73	79.05 -	79.90	4.45
9.61 -	9.93	.30	33.07 -	33.30	1 - 02	56-52 -	56.84	1.74	79.97 -	60.29	2.46
9.94 -	10.20	. 3.	33.39 -	33.71	1-03	56+85 ~	57-10	1.75	80.30 -	80.94	2.48
10-27 -	10.56	.32	33.72 =	34,03	1 1-04	57.17 -	57.49	1.76	80.95 -	81.47	2.99
10.59 -	10.91	33	34.04 -	34-30	1-05	57.82 -	58.14	1.78	81.26 -	01.59	2.50
10.05 -	11.23	+34	34.37 -	35-01	1 1.07	50.15 -	96.40	1.74	01.00 -	61.94	2.51
11-24 -	11.26	e35	34.70 -	35.34	1-08	58.47 -	58.79	1.80	01.93 -	82.24	2.52
	-								82.25 -	82.57	2.53
11-89 -	12-21	.37	35.35 -	35.60	1.09	50.60 -	59.12	1-82	02-56 -	82.07	2.39
12.22 -	12.54	+38	35.67 -	35.99	1-10	59.45 -	59.44	1 1.63	82.90 -	83.27	2.55
12.55 -	12-86	- 39	36.00 -	36-31	1 1 1 1	59.78 -	60-09	1.84	83.23 -	83.55	2.50
12-87 -	13-19	-40	36.65 -	36-64	1 - 12	60-10 -	60.42	1.85	83.56 -	83.87	2.57
13.20 -	13-51	540	36.98 -	37.29	1-14	00-43 -	60.74	1 -00	83.00 -	84.20	2.50
13.85 -	14-10	.43	37.30 -	37.62	1-15	60.75 -	61-07	1 1.87	84.71 -	84.52	2.59
14-17 -		. 64	37.63 -	37.94	1-10	61.08 -	01.40	1 1-85	84,53 -	84-05	2-60
34.50 -	34.82	+45	37.95 -	38+27	1.17	61-41 -	61.72	1 1.89	84.80 -	85.17	2-61
	28.24	-46	38.20 -	38.59	1-10	61.73 -	62.05	1 1.90	85,18 -		2.62
14.83 -	15-14	.47	30.60 -	38-92	1 1019	62.06 -	62.37	1 1.91	85-51 -	45.03	2-03
15-48 -		.48	38.93 ~	39-25	1.20	62.38 -	62.70	1.92	85.84 -	86-19	2.04
15.00 -	14-12	.49	39.20 -	39.57	1.21	62.71 -	63.02	1.93	80-10 -	86.48	2.00
16-13 -	10.44	.50	39.50 -	39.90	1.22	63-03 -		1 1.94	86.49 -	87-13	2.00
16-45 ~	16.77	-51	39.93 -	40.22	1-23	63.36 -	64-00	1.90	87.14 -		2-68
16.75 -		-52	40.23 -	40.55	1-24	63-09 -		1.97	07.40 -		2.69
17-11 -	17-42	.53	40.56 -		1.25	04.34 -		1.98	87.79 -	80-11	2.70
17.43 -	17.75	.54							40.11	88.43	7.71
17.76 -	18.07	55	41-21 -	41.53	1 1 - 27	64.66 -		1.99	88.12 -	88.97	2.72
18.08 -	10-40	-56	41.54 -	41.05	1 1.28	64.99 -		2.00	88.77 -	89.08	1 2.73
18-41 4	18.72	.57	41.86 -		1.29	65.31 -	63.76	2.02	84.09 -	69.6;	2-7-
28+73 =		-58	42.19 -	42.50	1.30	65.64 -		: 2.03	89.42 -	89.73	2.75
19.00	19.38	.59	42.51 =		1.31	60-29 -		1 2.04	89.74 -	90.00	2-70
19-39 -	19.70	-61	43.16 *	43.15	1.33	66.62 -	00.93	1 2-05	90.07 -	90.39	2.77
19-71 -	20.03	-62	43.10		1+34	00.94 -	67.26	2 - 06	90.40 -	40.71	2-78
20.36		.63	43.82 -		1.35	67.27 -		1 2.07	90.72 -	91.04	2.79
						67.59 -	67.91	2.08	91.05 -	91.36	2.80
20.69		-64	44-14 -	56-46	1 - 36	67.92 -		2.09	91.37 -	91.04	4.01
21-01 -	- 21-33	+65	44-47 -		1 1-37	48.25		2-10	91.70 -	92.01	2.92
21-34		-67	44.79 -		1.39	68-57 -		1 2-11	94.02 -	46-54	2.03
21.09	- 21.98	-68	45.44		1.40	68.90 -	69.21	2 - 12	92.35 -	92.61	2 = 8 4
21.99		-68	45.77 -		1-41	69.22 -	69.54	2-13	92.60 -	92.44	2+85
22.64	- 22.96	. 70	46-10 -	46-41	1.42	69.55 -		1 2-14	93.00 -	93.32	2 - 80
22.97		-71	46.42 -	40.74	1 1-43	69-87 -	70.19	2 - 15	93.65 -	93.04	2.88
	23-61	-72	46.75 =		1 1 0 4 4	70.20 -	70.52	, 2.16	43000	*,,.,	
23.29											

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: You's touverêz o dessous la cotisation maximate que you's pouvez retenir pour chaque pendde de pale.

Weekly Hebdomada ie 23.95
Biwaekly Aux deux sembines 47.89
Semmoninity Binensue 51.88
Monthly Mensue 103.77

10 pay penods a year 10 penodes de paie par année 13 pay penods a year 13 penodes de paie par année 22 pay penods a year 22 penodes de paie par année

124.52 95.78 56.60

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

For the maximum premium deduction for various pay periods see La deduction maximale de cotisations pour diverses périodes de pare figure au pas de la présente page. bottom of this page

bottom of this page				pare figure au bas o	le la présen	te page.	
Pay Remunération	UI	Pay	Ut	Pay	Lik	Pay	UI
	premium Cotisation	Remuneration	Cottaglion	Rémunération	premium	Rémunération	DESCRIPTION
From - De To - Å	d'A-C	From - De To - A	d A-C	From - De To - A	Colisation d'A-C	From - De To - A	Cotseation
	_				GA-C	18 - X	d'A-C
93.98 - 94.29	2.89	117-43 - 117-75	3-61	140.08 - 101.20	4.33		
94.63 - 94.62	2.90	317-70 - 118-07	3-62	141.21 - 141.53	4.34	164.34 - 164.65	5.05
94.63 ~ 94.95 94.96 ~ 95.27	2.91	118.08 - 118.40	3.63	141.54 - 141.85	4.35	164.99 - 165.30	5-06
95.28 - 95.60	2.93	118.41 - 118.72	3-64	141-86 - 142-18	4.30	165-31 - 165-61	5.00
95-61 - 95-92	2.94	119.06 - 119.36	3 - 65	142.19 - 142.50	4.37	165.64 - 165.96	5.09
95.93 - 96.25	2.95	119.39 - 119.70	3-66	142.51 - 142.83	4.38	145-97 - 166-28	5-10
96.20 - 96.57	2.96	119-71 - 120-03	3+66	142.84 - 143.15	4-39	100-29 - 100-61	5.11
96.58 - 96.90	2.97	120.04 - 120.35	3 = 69	143.49 - 143.81	4.41	100-02 - 100-93	5-12
90.91 - 97.23	2.98	120.36 - 120.68	1		†		3+13
97-24 - 97-55	2.99	120.36 - 120.66	3.70	143.82 - 144.13	4-42	167-27 - 167-58	5-14
97.56 - 97.88	3.00	121.01 - 121.33	3.72	144-14 - 146-46 146-67 - 144-78	4+43	167-59 - 367-91	5-15
97-89 - 98-20	3.01	121-34 - 121-06	3-73	144.79 - 145.11	4.45	167-92 - 168-24	5-16
98.21 - 98.53	3.02	121.67 - 121.98	3.74	149.12 - 145.43	4.46	168-25 - 168-56	3-17
98.54 - 98.65	3.03	121.99 - 122.31	3.75	145.44 - 145.70	4-47	168-90 - 169-21	5.19
99-19 - 99-51	3.05	122.32 - 122.63	3 - 76	145.77 - 146.09	4,48	169-22 - 169-54	9.20
99.52 - 99.83	3.00	122.97 - 123.20	3.77	146.10 - 146.41	4.49	169.55 - 169.66	2-51
			71.10	140045 - 140.74	4.50	169-87 - 170-19	5.22
99.84 - 100.16 100.17 - 100.48	3-07	123.29 - 123.61	3.79	146.75 - 147.06	4.51	170.20 - 170.52	5.23
100.49 - 100.81	3-08	123.62 - 123.94	3-80	147-07 - 147-30	4.52	170-53 - 170-84	3.23
100.82 - 101.14	3-10	123.95 - 124.26	3-81	147.40 - 147.71	4.53	170-85 - 171-17	9.25
101-15 - 101-46	3+11	124.60 - 124.91	3.83	147.72 - 148.04	4.54	171-18 - 171-49	5.26
101-47 - 101-79	3-12	124.92 - 129.24	3.84	148.05 - 148.37 148.30 - 148.69	4.55	171-50 - 171-82	5.27
101.00 - 102.11	3+13	125.25 - 125.57	3.85	148.70 - 149.02	4.57	171-63 - 172-14 172-15 - 172-47	5-24
102-12 - 102-44	3-14	125.50 - 125.49	3.86	149.03 - 149.34	4.58	172-48 - 172-80	5-30
	3+15	125-90 - 126-22	3.87	149.35 - 149.67	4.59	172-01 - 173-12	5.31
102.77 - 103.09	3-16	126.23 - 126.54	3.68	149.68 - 149.99			
103-10 - 103-42	3-17	126.55 - 126.67	3.69	150-00 - 150-32	4.60	173-13 - 173-45	5 - 32
103.43 - 103.74	3-18	126.88 - 127.19	3.90	150.33 - 150.65	4.62	173-40 - 173-77	5.33
103.75 - 104.07	3.19	127-20 - 127-52	3.91	150-66 - 150-97	4.63	174-11 - 174-42	5.35
104.40 - 104.72	3.21	127.53 - 127.85	3.92	150.98 - 151.30	4.64	174.43 - 174.75	5.34
104.73 - 103.04	3-22	120-18 - 128-50	3.94	151.31 - 151.62	9-85	174-70 - 175-08	5-37
105.05 - 105.37	3.23	128-51 - 128-82	3.95	151.63 - 151.95	4.66	175-09 - 175-40	5+38
105.38 ~ 109.70	3.24	120.03 - 129.15	3.96	152-29 - 152-60	4.68	175-41 - 175-73 175-74 - 176-05	5.39
105.71 ~ 106.02	3+25	129.16 - 129.47			1000	173674 - 178503	5.40
106-03 - 106-35	3.20	129.16 - 129.47	3.97	152.61 - 152.93	4-69	176.06 - 176.36	5-41
106.36 - 106.67	3.27	129-81 - 130-13	3.99	152.94 - 153.25 153.26 - 153.58	4.70	176.39 - 176.71	5.42
106-68 - 107-00	3.24	130-14 - 130-45	4.00	153.59 - 153.90	4-71	176.72 - 177.03	5 - 43
107.01 - 107.32	3-29	130.46 - 130.76	4.01	153.91 - 154.23	4.73	177-04 - 177-36 177-37 - 177-68	5-44
107.33 - 107.65	3.30	130.79 - 131.10	4-02	154.24 - 154.56	4.74	177-69 - 178-01	5.40
107.99 - 108.30	3.32	131.44 - 131.75	4.03	154.57 - 154.88	4.75	176.02 - 178.93	5-47
100.31 - 100.63	3.33	131.76 - 132.08	4.05	154-89 - 155-21	4-76	178-34 - 178-00	5+46
108.04 - 108.95				133022 233833	4.77	178.67 - 178.99	5+49
108.64 - 108.95	3.34	132.09 - 132.41	4.06	155-54 - 155-86	4=78	179.00 - 179.31	5.50
109.29 - 109.60	3-36	132.42 - 132.73	4-08	155-87 - 156-18	4.79	179.32 - 179.64	5-51
109.01 - 109.93	3.37	133.07 - 133.38	4.09	150-19 - 150-51	4-80	179.65 - 179.96	5-52
109.94 - 110.26	3.38	133.39 - 133.71	4.10	156-85 - 157-10	4-81	179.97 - 180.29 180.30 - 180.41	5-53
110.27 - 110.58	3.39	133.72 - 134.03	4.11	157-17 - 157-49	4.83	180.30 - 180.61	5+54
110.59 - 110.91	3.40	134.04 - 134.36	4.12	157-50 - 157-81	4-84	180.95 - 181.27	5-55
111.24 - 111.50	3.42	134.37 - 134.69 134.70 - 139.01	4-13	157-82 - 158-14	4.85	181-28 - 181-59	5.97
		113201	4010	158-15 - 158-46	4.86	181.60 - 181.92	5-54
111.57 - 111.08	3.43	135.02 - 135.34	4.19	158.47 - 158.79	4.87	181.99 - 182.24	
111.89 - 112.21 112.22 - 112.54	3.44	135.35 - 135.66	4-16	158-80 - 159-12	4+60	102-25 - 104-57	5-59
112.55 - 112.86	3.45	135.67 - 135.99	4-17	159-13 - 159-44	4.89	182.58 - 182.89	5-61
112.67 - 113.19	3.47	130.32 - 130.04	4-18	159-45 - 159-77	4-90	162.90 - 163.22	5 - 62
113-20 - 113-51	3-48	136.65 - 136.97	4.20	160-10 - 160-09	4.91	103.23 - 103.55	5-63
113.52 - 113.84	3.49	134.98 - 137.29	4.21	160-43 ~ 160-74	4.93	183-50 - 183-87	5+64
113-85 - 114-16	3-50	137.30 - 137.62	4.22	160-75 - 363-07	4.94	184-21 - 184-52	5-65
	3+31	137.63 - 137.94	4+23	161.08 - 161.40	4.95	184.53 - 184.85	5.67
114.50 - 114.62	3.52	137.95 - 138.27	4-24	161-41 - 161-72			
114-63 - 115-14	3.53	138-28 - 138-59	4.25	161-73 - 162-05	4.96	184-86 - 185-17	5-68
115.15 - 115.47	3.54	138-60 - 138-92	4.26	102-06 - 102-37	4.98	185.18 - 185.50	5-09
115.80 - 116.12	3.55	138.93 - 139.25	4.27	162.30 - 162.70	4.99	185.84 - 180.15	5-71
110-13 - 110-44	3.57	139.26 - 139.57	4-28	162-71 - 163-02	5.00	100.16 - 100.48	5.72
116-45 - 116-77	3.58	139.91 - 140.22	4.30	103-03 - 103-35	5-01	186-49 - 186-80	5.73
116.78 - 117.10	3.59	140.23 - 140.55	4.31	163-50 - 164-00	5.02	186-81 - 187-13	5.74
117.11 - 117.42	3.60	140.56 - 140.87	4.32	104.01 - 164.33	5-04	187.14 - 187.45	5-75
						10.000	2010

Note: The lollowing are the maximum amounts you can deduct for each pay period. Remarque: Yous trouversz ci-dessous te cossision maximale que vous pouvez reterir pour chaque période da paue.

Briveeldy Semmonthly Monthly	Hebdomadare Aux deux semaines Bimensuel Mensuel	23.95 47.89 51.88	13 pay periods a year	10 periodes de paie par annes 13 periodes de paie par annes 22 periodes de paie par année	96.78
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SCHEDULE
UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see bottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

La déduction maximale de cotisations pour diverses penodes de paie figure au bas de la presente page

Pay		Pay	-		7	Y	
Remuneration	UI prema.m	Remuneration	. premuum	Pay Remuneration	UE	Pa,	~
	Coussion		I Consenion	Parity and	) Dremun	Remuneration	prema
From - De To - A	d A C	From - De To - A	d A C	From - De To - A	Consulation	From - De To a	Consum
			-		OAC	From - De Tu a	1 CAC
187.79 - 100.11	1 5.77	211.24 - 211.56	6.49				
188-12 - 188-43	5.70	211.57 - 211.88	6-50	234.70 - 235.01		258.15 - 258.46	7.92
100.44 - 100.76	5.79	211-89 - 212-21	6.51	235.02 - 235.30		250.47 - 258.79	7.40
188.77 - 189.08	5.80	212.22 - 212.54		239.35 - 235.66		258.80 - 259.12	7.95
189.09 - 189.41	5.81	212.35 - 212.86	6-52	235.67 - 235.99		259.13 - 259.44	7.90
189-42 - 189-73	5-82	212.67 - 213.19	4.53	236.00 - 236.31		259.45 - 259.77	7.97
189.74 - 190.06	5.03	213.20 - 213.51	8.95	230-32 - 230-04	7-20	259.70 - 200.00	7.98
190-07 - 190-39	3.04			234.65 - 236.97	7.27	260-10 - 260-42	7.99
190.40 - 190.71	5.85	213.52 - 213.84	4.57	236.98 - 237.29		200.43 - 200.74	6-00
140140 - 140111	3083	213.85 - 214.18	4.37	237.30 - 237.62	7.29	260.75 - 261.07	8=01
190.72 - 191.04	5.86	214-17 - 214-49	0.58	237.63 - 237.94			-
191-05 - 191-36	5.87	214-50 - 214-62	6-59			261.08 - 261.40	8.02
191.37 - 191.69	5.60	214.83 - 215.14	8.60	237.95 - 236.27	7.31	201-41 - 201-72	8.03
191.70 - 192.01	5.89	215.15 - 215.47	0-61		7.32	261.73 - 262.05	8-04
192-02 - 192-34	5.90	215.48 - 215.79	6.62	238.00 - 238.92	7.33	202-00 - 202-27	1 8.05
192.35 - 192-67	5.91	215.80 - 214.12	0.63	239.26 - 239.57	7.34	262.30 - 262.70	8.06
192.68 - 192.99	5.92	210.13 - 210.44	6.64	239.58 - 239.90	7.35	262-71 - 263-02	8.07
193.00 - 193.32	5.93	216.45 - 216.77	0.65	239.91 - 240.22	7.36	263-03 - 263-35	8.08
193.33 - 193.64	5.94	216-78 - 217-10	0.00	240.23 - 240.55	7.37	263.36 - 263.68	8-69
	+			240.55	7.38	263.69 - 264.00	8.10
193.65 - 193.97	5.95	217-11 - 217-42	6.67	240.56 - 240.87	7.39	264.01 - 264.33	
193-98 - 194-29	5.96	217-43 - 217-75	80.00	240.88 - 241.20	7-40		8-11
194.30 - 194.62	5.97	217.76 - 218.07	6.69	261.21 - 241.53	7-41	264.34 - 204.05	8-14
194.63 - 194.95	3.90	218.00 - 218.40	6.70	241.54 - 241.05	7-42		8+13
194.96 - 195.27	5.99	218.41 - 218.72	6.71	241.86 - 242.18	7.43	264.99 - 265.30	8-14
195.28 - 195.60	0.00	210.73 - 219.05	6.72	242.19 - 242.50	7.44		8 - 1 9
195.61 - 195.92	6.01	219-06 - 219-38	6.73	242.51 - 242.83	7.45	265.04 - 265.96	8-10
195.93 - 196.25	6.02	219.39 - 219.70	6.74	242.64 - 243.15	7.40	10.002 - 62.002	8-17
196.26 - 196.57	6.03	219.71 - 220.03	6.75	243.16 - 243.48	7.47	266.62 - 266.93	0-10
	-				- 1	100001 - 200045	0.14
196.58 - 196.90	0.04	220.04 - 220.35	6.76	243.49 - 243.61	7.48	200.94 - 207.20	8-20
196.91 - 197.23	4.05	220.36 - 220.68	6.77	243-82 - 244-13	7.49	207-27 - 207-54	8-21
197.24 - 197.55	6.06	220.69 - 221.00	6.76	244-14 - 244-46	7.50	267.59 - 267.91	8-22
197.50 - 197.86	0.07	221.01 - 221.33	8-79	244-47 - 244-78	7-51	267.92 - 208.24	8.23
197.89 - 198.20	6.08	221.34 - 221.46	0.80	244.79 - 245.11	7.52	268-25 - 268-50	0.24
198-21 - 198-53	0.09	221.67 - 221.98	6-81	245-12 - 245-43	7.53	200.57 - 200.09	8.25
198.54 - 198.85	6.10	221.99 - 222.31	6 - 82	245.44 - 245.76	7.54	268.90 - 269.21	8-26
198.86 - 199.18	dell	222-32 - 222-63	6.83	245.77 - 246.09	7.55	264.22 - 269.54	8-27
199.19 - 199.51	6-12	222.64 - 222.96	6.84	246.10 - 246.41	7.56	269.55 - 269.86	8.28
100.43	1						+-
199.52 - 199.83	6.13	222.97 - 223.28	6.85	240.42 - 240.74	7.57	269.87 - 270,19	8-29
	0-24	223.29 - 223.61	6.86	246.75 - 247.06	7.58	270-20 - 270-52	8.30
200-17 - 200-48	0.15	223.62 - 223.94	6-67	247.07 - 247.39	7.59	270.53 - 270.84	0.31
	0-16	223.95 - 224.20	6.88	247.40 - 247.73	7.60	270-05 - 271-17	8.34
200.62 - 201.14	6.17	224.27 - 224.59	5-89	247.72 - 248.04	7.61	271-18 - 271-49	0.33
201.47 - 201.79	6.19	224.60 - 224.91	6.90	248.05 - 248.37	7.62	271.50 - 271.82	8.30
201.80 - 202.11	6.20		6.91	248.38 - 348.69	7.63	271-83 - 272-14	8 - 35
202.12 - 202.44	9-21	225.25 - 225.57 225.58	6.93	248-70 - 249-02 249-03 - 249-36	7.64	274-15 - 272-47	6-30
*05115 - 505144	0-41	223.38 - 223.89	9.73	249.03 - 249.34	7.63	272.48 - 272.80	0.37
202-45 - 202-76	6.22	225.90 - 224.22	6.94	249.35 - 249.67	7-66	272-01 - 273-12	8-38
202.77 - 203.09	6-23	226-23 - 226-54	6.95	249.66 - 249.99	7.67	273-13 - 273-12	8.30
203.10 - 203.42	0.24	226.55 - 220.87	0.96	250-00 - 250-32	7-68	273.46 - 273.77	8.40
203-43 - 203-74	6.25	224.80 - 227.19	6.97	250.33 - 250.65	7.69	273-70 - 274-10	8-41
203.75 - 204.07	6.26	227.20 - 227.52	0.98	250.00 - 250.97	7.70	274.11 - 274.42	8.42
204.08 - 204.39	6-27	227.53 - 227.85	6.99	250-90 - 251-30	7.71	274.43 - 274.75	8.43
204.40 - 204.72	6.28	227.86 - 228.17	7.00	291.31 - 251.62	7.72	274.70 - 279.08	8.44
204.73 - 205.04	6.29	228-18 - 228-50	7.01	291-03 - 291-99	7.73	275.04 - 275.40	0.00
205.05 - 205.37	6.30	228.51 - 228.62	7.02	251.96 - 252.28	7.74	275.41 - 275.73	8+46
					-		
205.38 - 205.70	6.31	228-83 - 229-15	7.03	252.29 - 252.60	7.75	275.74 - 276.05	8+47
205.71 - 206.02	6.32	229-10 - 229-47	7 - 04	252-01 - 252-93	7.76	270-00 - 270-30	0.46
206.03 - 206.35	6.33	229.48 - 229.80	7.05	252.94 - 253.25	7.77	276.39 - 276.71	0.49
206.36 - 206.67	6-34	229-81 - 230-13	7.06	253.26 - 253.58	7.78	276.72 - 277.03	6.50
204.68 - 207.00	6.35	230-14 - 230-45	7.07	253.59 - 253.90	7.79	277.04 - 277.36	8.51
207.01 - 207.32	6.36	230.46 - 230.78	7-00	253.91 - 254.23	7.60	277-37 - 277-60	0+54
207.33 - 207.65	6.37	230.79 - 231.10	7-09	254.24 - 254.56	7.81	277-69 - 278-01	8+53
207-66 - 207-98	6-38	231-11 - 231-43	7.10	254.57 - 254.88	7-82	270.04 - 270.35	8+5+
207.99 - 208.30	6.39	231.44 - 231.75	7-11	254.89 - 255.21	7.83	276.34 - 278.60	8.95
200 21	1				1		
208.31 - 208.63	6-40	231.76 - 232.08	7.12	255.22 - 255.53	7.84	278.67 - 278.99	8+56
	0 0 4 3	232.09 - 232.41	7-13	255-54 - 255-66	7.85	274.00 - 274.31	8+57
209.29 - 209.20	6.42	232.42 - 232.73	7-14	255.87 - 254.18	7.86	279.32 - 279.64	8.58
		232.74 - 233.06	7-15	256-19 - 256-51	7.07	279-05 - 274.40	8-59
209.61 - 209.93	0.44	293.07 - 233.38	7-16	256.52 - 256.84	7.88	279.97 - 280.29	8 - 60
	6.45	233-39 - 233-71	7.17	256.85 - 257.16	7.89	280.30 - 200.61	8-61
210.27 - 210.58	6-46	233.72 - 234.03	7.18	257-17 - 257-49	7.90	280.62 - 280.94	8 - 6 7
210.92 - 211.23	6-48	234.04 - 234.30	7.20	257.82 - 258.14	7.91	280.95 - 281.27	8.04
	0000	234431 - 234064	1 7020	431.06 - 478.10	1092	201020 - 201039	0.04

ote. The following are the maximum amounts you can deduct for each pay period.

Imarque: Yours frouverez ci-dessous la cotastion maximale que yous pouvez retenir pour chaque période de paie

Hebdomedaire 23.95
Aux deux semaines 47.89
Bimensuel 51.88
Mensuel 103.77 10 pay penods a year 13 pay penods a year 22 pay penods a year 22 panodes de paie par année

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see

La déduction maximate de cotisations pour diverses périodes de paie figure au bas de la presente page

bottom of this page				paie figure au bas de	la present	e page	
Pay	LII	Pav		Pay	LIL	Pay	UI
Remunération	DIMETRIAL TO	Remunération	premium	Rémunération	premium	Remuneration	premium
7 381 7 10 10 10 10 1 1 1 1 1 1 1 1 1 1 1 1	Colisation		Cotisation		Cottsation	From - De To - A I	Cotisation
From - De To - A	d A-C	From - De To - A	d'A-C	From - De To - A	d'A-C	From - De To - A	d'A-C
281-60 - 281-92	8.65	305.05 - 305.37	9.37	328-51 - 328-82	10.09	351.96 - 352.28	10.81
201-93 - 202-24	8 - 66	305.38 - 305.70	9.38	328.83 - 329.15	10-10	352.29 - 352.60	10.85
282.25 ~ 282.57	8-67	305-71 - 306-02	9.39	329.16 - 329.47	10.11	352-61 - 352-93	10.63
282-58 - 282-89	8008	306.03 - 306.35	9=40	329.48 - 329.80	10.12	352-94 - 353-25	10.64
282.90 - 283.22	8-69	306.36 - 306.67	9-41	329.01 - 330.13	10.13	353.26 - 353.58	10.85
283.23 - 283.55	6-70	306-68 - 307-00	9.42	330-14 - 330-45	10.14	353.59 ~ 353.90	10.86
283.56 - 283.87	8.71	307.01 - 307.32	9.43	330-46 - 330-78	10.15	353.91 - 354.23	10.87
283-88 - 284-20	8.72	307.33 - 307.65	9+44	330.79 - 331-10	10-16	354.24 - 354.50	10.89
284.21 - 284.52	8-73	307.66 - 307.98	9.45	331.11 - 331.43	10-17	354.57 ~ 354.88	10.04
284.53 - 284.85	8.74	307.99 - 308.30	9.45	331.44 - 331.75	10.10	354.89 - 355.21	10.90
	8.75	398.31 - 308.63	9.47	331.70 - 332.06	10.19	355.22 - 355.53	10.91
264.80 - 285.17 285.18 - 285.50	8.76	308.04 - 308.95	9.48	332.09 - 332.41	10.20	355.54 - 355.00	10.92
265-51 - 285-83	8-77	308.96 - 309.28	9.49	332.42 - 332.73	10.21	355.87 - 356.18	10.93
285.84 - 286.15	8.78	309.29 - 309.60	9.50	332.74 - 333.06	10.22	356.19 - 356.51	10.94
280-10 - 280-46	8.79	309.61 - 309.93	9.51	333-07 - 333-38	10-23	356.52 - 356.84	10.95
286.49 - 286.80	8.80	309.94 - 310.26	9.52	333.39 - 333.71	10.24	356.85 - 357.16	10.96
286.di - 287.13	8-81	310-27 - 310-56	9.53	333.72 - 334.03	10.25	357-17 - 357-49	10-97
207.14 - 207.45	8.82	310.59 - 310.91	9.54	334.04 - 334.36	10.26	357.50 - 357.81	10.98
		310.92 - 311.23	9,55	334.37 - 334.69	10.27	357.82 - 358.14	10.99
287.46 - 287.78	8.63	310.92 - 311.23 311.24 - 311.56	9.56	334.70 - 335.01	10.28	358-15 - 358-46	11-00
287.79 - 288.11	8.85	311.57 - 311.88	9.57	335.02 - 335.34	10-29	358.47 - 358.79	11-01
268.12 - 268.43	6.85	311.69 - 312.21	9.58	335.35 - 335.66	10.30	358-80 - 359-12	11-02
286.44 - 288.76	8.87	312.22 - 312.54	9.59	335.07 - 335.99	10.31	359.13 - 359.44	11.03
	8.88	312.55 - 312.86	9.60	336.00 - 336.31	10.32	359.45 - 359.77	11.04
289.09 - 289.41 289.42 - 289.73	8.89	312.87 - 313.19	9.01	336.32 - 336.64	10.33	359.78 - 360.09	11.05
289.74 - 290.06	8.90	313-20 - 313-51	9.62	336-65 - 336-97	10.34	360-10 - 360-42	33-00
290.07 - 290.39	8.91	313.52 - 313.84	9.63	336.98 - 337.29	10.35	360-43 - 360-74	11.07
	+		9.64	337.30 - 337.62	10.36	360+75 - 361-07	11.08
290.40 - 290.71	8.92	313.85 - 314.16	9.65	337.63 - 337.94	10.37	361-08 - 361-40	11.09
290-35 - 581-04	8.93	314.17 - 314.49 314.50 - 314.82	9.66	337.95 - 338.27	10.38	301-41 - 361-72	11.10
291.05 - 291.36	8.95	314.63 - 315.14	9.67	330.28 - 330.59	10.39	361.73 - 362.05	11-11
291.37 - 291.69	8.96	315.15 - 315.47	9.68	330.60 - 330.92	10.40	362-06 - 362-37	11-12
291.70 - 292.01		315.40 - 315.79	9.69	338.93 - 339.25	10-41	362.38 - 362.70	11-13
292.02 - 292.34	8.97	315-80 - 316-12	9.70	339-26 - 339-57	10-42	362.71 - 363.02	11-14
	8.99	316-13 - 310-44	9.71	339.58 - 339.90	10.43	363.03 - 363.35	11-15
292.68 - 292.99	9.00	316.45 - 316.77	9.72	339-91 - 340-22	10.44	363.36 - 363.68	11-16
			9.73	340.23 - 340.55	10.45	363.69 - 364.00	11-17
293.33 - 293.64	9-01	316.78 - 317.10	9.74	340-56 - 340-67	10.46	364.01 - 364.34	11-16
293.65 - 293.97	9.02	317-11 - 317-42	9.75	340.88 - 341.20	10.47	364.34 - 364.65	11-19
293.98 - 294.29	9.03		9.76	341-21 - 341-53	10-48	364.66 - 364.98	11-20
294.30 - 294.62	9.04	317.76 - 318.07 316.08 - 318.40	9.77	341.54 - 341.85	10-49	364.99 - 365.30	11-21
294.63 - 294.95	9-05	318-41 - 318-72	9.78	341-86 - 342-18	10.50	365.31 - 365.63	11.25
294.96 - 295.27	9-07	318.73 - 319.05	9.79	342-19 - 342-50	10.51.	365.64 - 365.96	11.23
295.28 - 295.60	9-08	319.06 - 319.38	9.80	342.51 - 342.03	10.52	365.97 - 366.28	11-24
295.61 - 295.92	9.09	319.39 - 319.70	9.81	342.84 - 343.15	10.53	366.29 - 366.61	11.25
	-				10.00	366-62 = 366-93	11.26
296.26 - 296.57	9.10	319.71 - 320.03	9.82	343.10 - 343.40	10.54	366.62 - 366.93	11-27
296.58 - 296.90	9-11	320.36 - 320.68	9.84	343.82 - 344.13	10.56	367.27 - 367.58	11-28
		320.69 - 321.00	9.85	344.14 - 344.46	10-57	367.59 - 367.91	11.29
297.24 - 297.55	9-13		9.86	344.47 - 344.78	10.58	367.92 - 368.24	11.30
297.56 - 297.88	9-14	321.01 - 321.33	9.47	344-79 - 345-11	10.59	368.25 - 368.56	11-31
		321-67 - 321-98	9.88	345.12 - 345.43	10.60	368.57 - 368.89	11-32
298.21 - 298.53	9-16	321.99 - 322.31	9.89	345.44 - 345.76	10-61	368.90 - 369.21	11.33
298.86 - 299.18	9.18	322-37 - 322-63	9.90	345.77 - 346.09	10.62	369.22 - 369.54	11-34
	-		0.01	346-10 = 366-61	10-63	369.55 - 369.86	11.35
299.19 - 299.51	9.19	322.64 - 322.96	9.92	346.10 - 346.41	10-64	369.87 - 370.19	11.30
299.52 - 299.83	9.20	322-97 - 323-28	9.93	346.75 - 347.06	10.65	370.20 - 370.52	11.37
299.64 - 300.16	9-21	323.29 - 323.61	9.94	347.07 - 347.39	10-66	370.53 - 370.84	11.38
300-17 - 300-48	9.22		9.95	347.40 - 347.71	10.67	370.85 - 371.17	11.39
300-49 - 300-81	9.23	323.95 - 324.26	9.96	347.72 - 348.04	10.68	371-10 - 371-49	11-40
300.82 ~ 301.14	9.24	324.60 - 324.91	9.97	348.05 - 348.37	10.69	371.50 - 371.82	11-41
301.47 - 301.46	9.25	324.92 - 325.24	9.96	348.38 - 348.69	10.70	371.83 - 372.14	11-44
301.47 - 301.79	9.27	325.25 - 325.57	9.99	348.70 - 349.02	10.71	372.15 - 372.47	13:43
			10.00	349.03 - 349.34	10.72	372.46 - 372.80	11-44
302.12 - 302.44	9.28	325.58 - 325.89	10-00	349.03 - 349.67	10.73	372.81 - 373.12	11.45
302.45 - 302.76 302.77 - 303.09	9.29	326.23 - 326.54	10.02	349.00 - 349.99	10.74	373.13 - 373.45	11.46
	9.31	326.55 - 326.87	10.03	350.00 - 350.32	10.75	373.40 - 373.77	11.47
303.10 - 303.42	9.32	326.88 - 327-19	10-04	350.33 - 350.65	10.76	373.78 - 374.10	11-48
303.75 - 304.07	9.32	327.20 - 327.52	10.05	350,00 - 350,97	10.77	374-11 - 374-42	11-49
304.00 - 304.39	9.34	327.53 - 327.85	10-06	350.98 - 351.30	10-78	374.43 - 374.75	11.50
304.40 - 304.72	9.35	327-86 - 324-17	10.07	351.31 - 351.62	10-79	374.76 - 375.08	11.51
304.73 - 305.04	9.36	328.18 - 328.50	10-08	351-63 - 351-95	10.80	375.09 - 375.40	11.52

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Vous trouverez ci-dessous la colisation maximale que vous pouvez retenir pour chaque pénode de paie.

Weekly Hebdomadaire 23.95
Biweekly Aux deux semaines 47.89
Semimonthly Bimensuel 51.88
Monthly Mensuel 103.77 10 pay penods a year 13 pay penods a year 22 pay periods a year 22 pay periods a year 22 penodes de paie par année 124.52 95.78 56.60

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE

For the maximum premium deduction for various pay periods see La deduction maximale de cotisations pour diverses periodes de paie figure au bas de la presente page bottom of this page

		·					1			
Pay		UI	Pay Remuneration		P.			6 a	7	V
Remuns	Mali or	premiuh.	Hemuneration	premium	Remun		1 5:642 F.	Remune	Kahisi	premum
from De	10 A	Cottation :	From - De To	Cotasabor	From - Cu	1 4	Colisal 2 I d A C	From Ja	*o A	Case sunn
P/13/11 12/	10 11	0.41		1185			JAC		0 -	OAL
375.41 =		11.93		9-18   12-25	427.32 -	422-63	12.97	445.77 -	446.09	13.69
375.74 -	376-05	11-54		9.91 12.26	422.04 -	422-90	14.98	- 01.000	**0+*1	
376.00 -	376.38	11.55		9-83 , 12-27	422.97 -		1 12.99	446.42 -	446.74	13.71
370.39 -	370-71	. 11.56		0-10 12-26	423.29 -	963-01	13.00 H	440.75 -		. 43.76
376.72 -	377.03	11.57		0.48 12.29	423.62 -		, 13.01	647.07 -	447.39	13.73
377-04 -	377.30	11.50	400.49 - 401		423.95 -	424020	13-02	447.40 -	447.7.	
377.37 -	377-08	111.59		1.14   12.31	424.27 -		13.03	447.77 -	448.04	19.75
377.69 -		111-00	401-19 - 40	1.46 12.32	424.60 -	424.91	+3.04	440-05 -	998.37	1 13.70
378.02 -		. 11-61	401.47 - 40	1.79 12.33	424.92 -	425-24	13.05	446.38 -	448.69	1 13.77
				1 ^	1					-
378.34 -	378-00	111.62	401-80 - 40	2.11 12.34	425.25 -	425-57	1 13.06	448.70 -	449.02	13.78
370-67 -	374.99	11-63	402-12 - 40.	2.44 12.35	425.50 -	425.89	13.07	449.03 -	449.34	13074
379.00 -	379-31	11.64		2.76   12.36	425.90 -		1 13.08	449.35 -		1 13.80
379.32 -	379-64	11.65	402.77 - 40.	3.09 12.37	426+23 -	420.54	13.09	449.60 -	444444	13-61
379.65 -	379.96	111.00	403-10 - 40	3-42 12-38	424.55 -	426-67	13-10	450.00 -		13.02
379.97 -	340-29	11.67	403.43 - 40.	3.74   12.39	420.00 -	427-19	1 13-11	950,35 -	950.05	13-83
300.30 -	380.61	11.00		4-07 12-40	427.20 -		13-12	450.06 -	450.97	13.84
380-62 -	340.94	33.69	404-08 - 40	4.39   12.41	427.53 -	427-85	13-15	450. VE ~	451.30	13.45
380.95 -	341-27	11.70		54.51 57.42	427.86 -	426-17	13.14	451.31 ~	451-62	13.86
240.47										-
301-26 -	381-59	31-71	404.73 - 40	5.04   12.43	428-16 -	428.50	1 13.15	491-63 -	453.95	13.67
	381.92	11-72	405-05 - 40	5.37 12.44	420.51 -		13.10	451.40 -	452+48	13.60
381.00 -	382.24	11.73		5.70 12.45	428.83 -		13.17	452.29 -		13.69
361.77	382-24	11.74		0.02   12.40	429.10 -	429.47	13.10	452+61 -	452-73	13.40
302.25 -		33.75	406.03 - 40	6.35 12.47	429.48 -	429.80	13.19	452-94 -	453.25	13.91
382.58 -	382.89	11.76		0.07 12.48	429.81 -		13.40	453.20 -		13.44
382.90 -	363.22	21.77	406.68 - 40	7.00 12.49	430-14 -		13.21	493,59 -		13.93
383.23 -		1 1 1 2 2 2	407-01 - 40	7.32 12.50	430.40 -		13-42	453.41 "	454.25	13-94
383-56 -	363.87	11.78		7.65 12.51	430.79 -	431-10	13.23	454.24 -	454.50	13.99
383.88 -	384.20	110.79	407.33 - 40	1007	430.71	431410	1 7 7 7 7	474864	474870	1
			407-60 - 40	7.98 12.52	431-11 -	431-43	13.24	494,57 -	454.88	13.96
384.21 -	384.52	12.60		8.30 . 12.53	431444 -		13.25	454467 -	432021	13.47
304.53 -	384.85	11.81		8.63   12.54	431.76 -		13.26	495.22 -	455.53	13.90
384.86 -	385.17	11.82			432.09 -	432.00		455.54 -	455-80	13.99
305-10 -	385.50	11-83			432.42 -		13.27	455.07 -	450-18	14.00
385.51 -	385.83	31.84	408-96 - 40	9.28 12.50	432.74 -	433-00	13.29	490-19 -	450.51	14-01
385+84 -	306-15	11.85						430.17 "	456.84	14-02
386.16 -	386.48	33.00	409-61 - 40	9.93 12.58	433.07 -		13.30	450.52 -		10.03
386.49 -	386.80	33.87								14.04
384.81 -	387.13	21.88	410-27 - 43	0.58   12.60	433.72 -	939603	13-32	457-17 -	421444	14004
		1		1 1 - 1 1	434.04 -	434+36	13.33	457.50 -	457.03	14.05
387.14 -		31.09		0.91   12.61						
387-46 -	387.78	11.90		1.23 12-62	434-37 -	434-09	13-34	457.62 -	450-14	14-07
387.79 -	388-11	11.91		1.56   12.63	434.70 -		13.35	458.15 -		10-00
308.12 -	366.43	111-92	411-57 - 41	1-88 12-04	433.02 -	437.34	13.30	450-47 -	450-74	14.09
300.44 -	368.76	31.93		2.21 12.65	435.35 -	435.66	13.37	498.80 -		
308.77 -	389.08	11.94	412-22 - 41	2.54   12.00	435-07 -		13.30	459-13 -		14-10
389.09 -	309-41	11.95		2.86 12.67	436.00 -		13.39	459.45 -	459.77	14-11
389.42 -	349.73	11-96	412.87 - 41	3-19   12-68	434.32 -		13.40	499.78 -	460-09	14-15
389.74 -	390.06	11.97	413.20 - 61	3.51 1 12.69	436.65 -	436-97	13.41	460.10 -	460-47	14-13
				1 -	1					
390.07 -	390.39	11.98		3.84   12.70	436.98 -		13.42	460-43 -		14-14
390-40 -	390.71	11.99		6.16   12.71	437.30 -		13.43	460-75 -		14-15
390.72 -	391.04	12.00	414-17 - 41	4.49 12.72	437.63 -		13.44		461.40	
391-05 -	391-36	12-01	414-50 - 41	4.62 12.73	437.95 -		13.45	461-41 -		14-17
391-37 -	391.69	12.02	414.03 - 41	5.14 12.74	438-28 -		13-46	461.73 -		14-18
391.70 -	392-01	12.03		3.47 12.75	438-60 -		1 13-47	462-00 -		14.20
392.02 -	392.34	12.04		5.79 12.76	438.93 -		13.48	462.38 -	462.70	
392.35 -	392-67	12.05	415.80 - 43	6-12 12-77	439.20 -		13.49	462.71 -	-63-02	14-21
392-60 -	392.99	12.06	416.13 - 41	6.44 12.78	439.50 -	439.90	13.50	463:03 -	463-35	19.22
		·			+		1	140 0		1 4 22
393.00 ~	393.32	12.07		6.77 12.79		440-22	13.51	463.30 -		14.23
393.33 -	393.64	12.00		7-10 12-80	440.23 -		13.52	463-04 -	464.00	14-2-
393.45 -	393.97	12.09		7.42 12.81	440.50 -		13.53	484-01 -		14.25
393.90 -	394.29	12-10		7.75 12.02	440.68 -	401-50	13.50	464.34 -	404-05	14.20
394.30 -	394-62	12-11		8.07 12.03	441-21 -		13.55	464.66 -		
394-03 -	394.95	12-12	410-08 - 41	8.40 12.84	441.50 -		13.56	464.99 -	405-30	14-20
394.90 -	395-27	12-13		8.72 12.85	441.80 -	442.18	13.57	465-31 -	465+63	14-29
	395-60	12-14	418-73 - 41	9.05   12.86	442.19 -	442-50	13.50	485-64 -	405-90	14-30
395.28 -	395.92	12-15	419.06 - 41	9.38   12.87	442.51 ~	442.43	13.59	465.97 -	406-26	14.31
395.28 -										1
395-28 -				9.70 12.80	442+84 =		13-60	466-29 -	400-01	14.32
395.61 -	396-25	12-10				943-48		466-62 -	444-94	14023
395.01 -	396+25	12-16		0.03   12.89	443-16 -		13.01	400.05		
395.01 = 395.03 = 396.20 =	394.57	12-17	419.71 - 42		443.49	443+81	13-62	466.94 -	467.20	14.34
395.01 = 395.03 = 396.20 = 396.50 =	394.57	12-17	419.71 - 42	0.35 12.90	443.49 -	443.81	13-62	465.94 -	467-26	14035
395.01 - 395.03 - 396.20 - 396.50 - 396.91 -	396.90 397.23	12-17 12-18	419.71 - 42 420.04 - 42 420.36 - 42	0.35 12.90 0.68 12.91	443.49 -	443.81	13-62	467.27 -	467-26	14.35
395.01 - 395.03 - 396.26 - 396.50 - 396.91 - 397.24 -	396.57 396.90 397.23 397.55	12-17 12-18 12-19 12-20	419.71 - 42 420.04 - 42 420.36 - 42 420.69 - 43	0.35 12.90 0.68 12.91 1.00 12.92	443.49 -	443.81	13-62	466.94 - 467.27 - 467.59 - 467.92 -	467.26 467.58 467.91 468.29	14.30
395.01 - 395.03 - 396.26 - 396.56 - 396.91 - 397.24 - 397.56 -	396.90 397.23 397.55 397.66	12-17 12-18 12-19 12-20 12-21	419.71 - 42 420.04 - 42 420.36 - 42 420.69 - 42 421.01 - 42	0.35 12.90 0.68 12.91 1.00 12.92 1.33 12.93	443.49 - 443.82 - 444.14 -	443.81	13-62	466.94 - 467.27 - 467.99 - 467.92 - 468.25 -	467.20 467.58 467.91 468.54	14.35
395.01 - 396.20 - 396.20 - 396.50 - 396.91 - 397.24 - 397.50 - 397.69 -	396.90 397.23 397.55 397.68 398.20	12-17 12-18 12-19 12-20 12-21 12-21	419.71 - 42 420.04 - 42 420.36 - 42 420.69 - 42 421.01 - 62 421.34 - 42	0.35 12.90 0.68 12.91 1.00 12.92 1.33 12.93 1.66 12.94	443.49 - 443.82 - 444.14 - 444.47 -	443.81 - 444.46 - 444.78 - 445.11	13-62 13-63 13-64 13-65	466.94 - 467.27 - 467.99 - 467.92 - 468.25 - 468.57 -	467-26 467-58 467-91 468-29 468-56 468-89	14.30
395.01 - 395.03 - 390.26 - 390.56 - 390.91 - 397.24 - 397.50 - 397.60 - 390.21 -	394.57 396.90 397.23 397.55 397.66 398.20 394.53	12-17 12-18 12-19 12-20 12-21 12-22 12-23	419.71 - 42 420.04 - 42 420.36 - 42 420.69 - 42 421.01 - 42 421.67 - 42	0.35 12.90 0.68 12.91 1.00 12.92 1.33 12.93 1.66 12.94 1.98 12.95	443.49 443.82 444.14 444.79 44	443.81 - 000.13 - 400.40 - 400.78 - 445.11 - 65.03	13.62 13.63 13.64 13.65	466.94 - 467.27 - 467.99 - 467.92 - 468.25 -	467-26 467-58 467-91 468-29 468-56 468-89	14.35
395.01 - 395.03 - 396.26 - 396.56 - 396.91 - 397.24 - 397.60 -	396.90 397.23 397.55 397.68 398.20	12-17 12-18 12-19 12-20 12-21 12-21	419.71 - 42 420.04 - 42 420.36 - 42 420.69 - 42 421.34 - 42 421.67 - 42	0.35 12.90 0.68 12.91 1.00 12.92 1.33 12.93 1.66 12.94	443.49 - 443.82 - 444.14 - 444.79 -	443.81 - 000.13 - 400.40 - 400.78 - 445.11 - 65.03	13.62 13.64 13.64 13.65 13.66	466.94 - 467.27 - 467.99 - 467.92 - 468.25 - 468.57 -	467-26 467-58 467-91 468-29 468-56 468-89	14.30

Note: The following are the maximum amounts you can deduct for each pay period. 
Remarque: You's houverez or destous te constition maximate due yous pouvez retenir pour cheque periode de pale.

| Hebdomedaire | 23.96 | Aux deux semaines | 51.88 | Hensue! | 103.77 |

10 pay periods a year 13 pay periods a year 22 pay penods a year 22 periodes de paie par année

124.52 95.78 86.80

SCHEDULE

ANNEXE

UNEMPLOYMENT INSURANCE PREMIUMS

To the maximum premium deduction for various pay periods see bollom of this page

COTISATIONS D'ASSURANCE-CHÓMAGE

La deduction maximale de cotisations pour diverses périodes de paie figure au bas de la presente page

bottom of this page				pale figure au bas d	e la present	e page	
Pay	1.8	Pay	1.11	Pay	LR	Pay	UI
Hernuneration	premium	Remuneration	premium	Remuneration	premunt	Remuneration	Diemeno
	Consalion		Cotisation	1	Colisation		Cotination
From - De To - A	dA-C	From - De To - A	q.V-C	From - De To - A	d A-C	From - De To ~ A	DAC
			1				
469.22 - 469.54	14.41	492.68 - 492.99	15-13	516-13 - 516-44	15.85	539.58 - 539.90	16.57
469.55 ~ 469.86	14-42	493-00 ~ 493-32	15-14	516-45 - 516-77	15.86	539.91 - 540.22	10.58
469.87 - 470.19	14.43	493.33 - 493.64	15-15	516.78 - 517.10	15.87	540-23 - 540-55	16.59
470.20 ~ 470.52	14.44	493.65 - 493.97	15.10	517-11 - 517-42	15.86	540.50 - 540.07	10.00
470.53 - 470.84	14.45	493.98 - 494.29	15-17	517.43 - 517 75	15.89	540.88 - 541.20	16.61
470.85 - 471.17	14-46	494-30 - 494-02	15-16	517-70 - 518-07	15.90	541-21 - 541-53	10004
471.18 - 471.49	14-47	494.63 ~ 494.95	15-19	518-08 - 518-40	15.91	541.54 - 541.85	10.63
471-50 - 471-82	14-48	494.98 - 495.27	15.20	518-41 - 518-72	15-92	541-86 - 542-18	16-64
471.83 - 472.14	14.49	495.28 ~ 495.60	15.21	518-73 - 519-05	15.93	542-19 - 542-50	16-65
472.15 - 472.47			1				
	14.50	495.63 - 495.92	15-22	519-00 - 519-38	35-94	542-51 - 542-83	16.06
472.48 - 472.80	14.51	495.93 - 496.25	15+23	519-39 - 519-70	15.95	542-84 - 543-15	10.07
473.13 - 473.45	14.53	496.56 - 496.90	15.24	519.71 - 520.03 520.04 - 520.35	15-96	543-16 - 543-48	16.68
473.46 - 473.77	14.54	496-91 - 497-23	15.20	520.36 - 520.68	15-97	343-49 - 543-81	16.69
473.78 - 474.10	14.55	497.24 - 497.55	15.27	520.69 - 521.00	15.98	543-82 - 544-13	16-70
474.11 - 474.42	14-56	497.56 - 497.88	15.28	521.01 ~ 521.33		344.14 - 544.40	10.71
474.43 - 474.75	14.57	497.89 - 498.20	15.29	521.34 ~ 521.00	16-00	544.47 - 544.78 544.79 - 545.11	16.72
474.70 - 475.08	14.58	498.21 - 498.53	15-30	521-67 - 521-98	16.02	545.12 - 545.43	16.74
The second of the second of the second						347016 - 343043	10074
475.09 - 475.40	14.59	498.54 - 498.85	15.31	521.99 - 522.31	16.03	545.44 - 545.76	16-75
475.41 - 475.73	14-60	498-86 - 499-18	15-32	522-32 - 522-63	10.04	545.77 - 546.09	10.70
475.74 - 476.05	14.61	499.19 - 499.51	15.33	522.64 - 522.96	16.05	546-10 - 546-41	16.77
476.00 - 476.38	14-62	499.52 - 499.83	15-34	522-97 - 523-28	16.00	540-42 - 540-74	10.70
476.39 - 476.71	14-63	499-84 - 500-16	15.35	523.29 - 523.61	16.07	546.75 - 547.06	16.79
476.72 - 477.03	14-64	500-17 - 500-48	15.36	523-62 - 523-94	10.08	547-07 - 547.39	10.80
477.04 - 477.36	14.65	500-49 - 500-81	15.37	523.95 ~ 524.26	16.09	547.40 - 547.71	16.81
677.37 - 477.68	14-60	500-82 - 501-14	15.38	524.27 - 524.59	16-10	547.72 - 544.04	10.84
477.69 - 476.01	14.67	501.15 - 501.46	15.39	524-60 - 524-91	16.11	548.05 - 548.37	16.83
478.02 - 478.33	14-68	501.47 - 501.79	15.40	524.92 - 525.24	16.12	548.37 - 548.69	
674.34 - 478.66	14.69	501.00 - 502.11	15.41	525.25 - 525.57	16-13	548-70 - 549-02	16.84
478.67 - 478.99	14.70	902-12 - 502-44	15.42	525.58 - 525.89	16.14	549.03 - 549.34	16-85
479.00 - 479.31	14.071	502.45 - 502.76	15.43	525.90 - 526.22	16.15	549.35 - 549.67	16.67
479.32 - 479.64	14.72	502.77 - 503.09	15.44	526.23 - 526.54	16.16	549.68 - 549.99	16.88
479.65 - 479.96	14.73	503.10 - 503.42	15.45	520.55 - 526.87	16-17	550.00 - 550.34	16.89
479.97 - 480.29	14.74	503.43 - 503.74	15.46	520.88 - 527.19	16.18	550-33 - 550-65	16.90
480-30 - 480-61	14-75	503.75 - 504.07	15-47	527-20 - 527-52	16.19	550-66 - 550.97	10-91
480.62 - 480.94	14.76	504.08 - 504.39	15-48	527.53 - 527.85	16.20	550.90 - 551.30	16.92
480.95 - 481.27	14.77						
481.25 - 481.59	14.78	504.40 - 504.72 504.73 - 505.04	15.49	527-86 - 528-17	16-21	551.31 - 551.62	16-93
481.60 - 481.92	14.79	504.73 - 505.04 505.05 - 505.37	15.50	528.16 - 528.50	10.55	551-03 - 551-95	16.94
461.93 - 482.24	14.80	505.38 - 505.70	15-52	528.51 - 528.82 528.83 - 529.15	16.23	551.96 - 552.28	16.95
482.25 - 482.57	14.81	505.71 - 506.02	15.53	529.16 - 529.47	16.25	552-29 - 552-60	16.96
482.58 - 482.89	14-82	506-03 - 506-35	15.54	529.48 - 529.80	10.20	552.61 ~ 552.93 552.94 ~ 553.25	16.97
482.90 - 483.22	14.83	506.30 - 506.67	15.55	529.81 - 530.13	16.27	553.26 - 553.50	16.99
483.23 - 483.55	14.84	506-68 - 507-00	15.50	530-14 - 530-45	10.26	553.59 - 553.90	17-00
483.56 - 483.87	14.85	507.01 - 507.32	15.57	530.46 - 530.76	16-29	353.91 - 554.23	17.01
					~		
483.88 - 484.20	14.86	507.33 - 507.65	15.58	530.79 ~ 531.10	16.30	954.24 - 954.56	17-02
484.21 - 484.52	14.87	507.66 - 507.98	13.59	531-11 - 531-43	16.31	554.57 - 554.88	17-03
	14.88	307.99 - 508.30	15.60	531.44 - 531.75	16.32	554.89 - 555.21	17-04
484.86 - 485.17 485.18 - 485.50	14.89	508.64 - 508.63	15-61	531.76 - 532.08	16.33	555-22 - 555-53	17-05
485.51 - 485.83	14.90	508.64 - 508.95 508.96 - 509.24	15.62	532.42 - 532.41	10.34	955.54 - 595.86	17-06
485.04 - 486.15	14-92	509.29 - 509.60	15.64		30.35	555.87 - 556.10	17.07
280-10 - 260-46	14-93	509-61 - 509-93	15.65	532-74 - 533-06	16.36	556.19 - 556.51	17-08
486.49 - 486.50	14.94	509.94 - 510.26	15.00	533-39 - 533-71	16.38	556.52 - 556.84 556.85 - 557.16	17-09
					10030	370007 - 337018	17010
486-81 - 487-13	14.95	510-27 - 510-56	15.67	533,72 - 534.03	36.39	557.17 - 557.49	17-11
487.14 - 487.45	14-90	510-59 - 510-91	15-68	534-04 - 534-36	16.40	557.50 - 557.81	17-14
487.46 - 487.76	14-97	510-92 - 511-23	15.69	534.37 - 534.69	16.41	557-82 - 558-14	17-13
487.79 - 488.11	14.98	511.24 ~ 511.56	35.70	534.70 - 535.01	16.42	558-15 - 556-46	17-14
488.12 - 488.43	14.99	511-57 - 511-88	15.71	535.02 - 535.34	16.43	558.47 - 558.79	17-15
488.44 - 488.76	15.00	511-89 - 512-21	15.72	535.35 - 535.66	10.44	558.80 - 559.12	17-10
488,77 - 489.08	15.01	512.22 - 512.54	15.73	535.67 - 535.99	16.45	559.13 - 559.44	17-17
489.09 - 489.41 489.42 - 489.73	15.02	512.55 - 512.86	15.74	536-00 - 536-31	16.46	559.45 - 559.77	17-10
707472 - 787473	43.03	512.87 - 513.19	15.75	536.32 - 536.64	16.47	559.78 - 560.09	17.19
469.74 - 490-00	15.04	\$13.20 - 513.51	15.76	536-65 - 536-97	16.48	560.10 - 560.42	17.20
490.07 - 490.39	15.05	513-52 - 513-84	15.77	536.98 - 537.29	16.49	500.43 - 560.74	
490.40 - 490.71	15-06	513.85 - 514.16	13.76	537.30 - 537.62	16.50	360.75 - 361.07	17.21
490.72 - 491.04	15-07	514-17 - 514-49	15.79	537.63 - 537.94	16.51	561-08 - 561-40	17.23
491.05 - 491.36	15.08	514.50 - 514.82	15.80	537.95 - 538.27	16.52	561-41 - 561-72	17.24
491-37 - 491-69	15.09	514.83 - 515.14	15.81	538.20 - 538.59	16.53	561-73 - 502-05	17-25
491.70 - 492.01	19-10	515-15 - 515-47	15.82	538.60 - 538.92	16.94	562.00 - 562.37	17.26
492.02 - 492.34	15.11	515.48 - 515.79	15.83	534.93 - 539.25	16.55	562-38 - 562-70	17.27
492.35 - 492.67	15.12	515-80 - 516-12	15.84	539.26 - 539.57	16.56	562.71 - 563.02	17.28

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous te collisation maximate que vous pouvez retenir pour chaque période de pale.

Weekly	Hebdomadasie Aux deux semaines	23.95	10 pay periods a year	10 périodes de pare par année	124.52
Biweekly		47.89	13 pay periods a year	13 penodes de pare par année	95.78
Semmonthly	Simensue!	51.88	22 pay periods a year	22 periodes de paie par année	56.60

SCHEDULE
UNEMPLOYMENT INSURANCE PREMIUMS
For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE
COTISATIONS D ASSURANCE-CHÓMAGE

La deduction maximale de cotisations pour diverses periodes de paie figure au bas de la presente page

	7		-				
Pay	18	Pay	8.8	Pay		Pay	
Hemunération	Dremeur	Remuneration			UI		LP
A ARM LINDS ARM TO LOCAL		Mentioners and	premium	Rémunéralión	premvum.	Remuneration	premium
	Cottsation		Cotisation		Cotsetion		Degri Mari
From De To A	da-C	From De To - A	dA-C	From - De To - A		From - De To - A	Consider
			i onc		dA-C	10 - V	OA-C
			-				
			1				
563.03 - 563.35	17.29	586-49 - 586-80	10.01	609.94 - 610.26	18.73	633.39 - 633.71	19-45
503.30 - 903.08	17.30	586.81 - 587.13	18-02				
		300101 - 301013			18.74	633.72 - 634.03	19.00
563.69 - 564.00	17-31	367-14 - 587-45	18.03	610-59 - 610-91	18.75	634.04 - 634.36	19.47
564-01 - 564.33	17.32	587-46 - 587-78	18.04			034104 . 034130	
					18.70	634.37 - 634.09	14.40
564.34 - 564.65	17-33	587.79 - 588.11	18.05	011.74 - 611.56	18.77	634.70 - 635.01	19.49
504-00 - 504-98	17.34	586-12 - 586-43	18.06	011.37 - 011.86			
504.99 - 565.30	17-99	308-44 - 506-70	10.03	0111071 - 0111000	18.78	035-04 - 039-34	19-50
	81033		16.07	611-89 - 612-21	38.79	635.35 - 635.66	19.51
565-31 - 505-63	17+36	588-77 - 589-08	18-08	612-22 - 612-54	18-80	035.07 - 035.77	14.54
565.64 - 565.96	17-37	589.09 - 589.41	18-09		10000		
	0.00	201001 201011	7000.	612-55 - 612-86	10.61	636.00 - 636.31	19.53
			+	-			
505.97 - 500.28	17.38	509-42 - 509-73	18-10	612.07 - 613.19	18.82	434 33 - 434 44	
300-29 - 566-01	17.39	800 3				636.32 - 636.64	19+54
		589.74 - 590.00	18-11	413.20 - 613.51	10.05	030.05 - 630.97	14.55
566.62 - 566.93	17.40	590.07 - 590.39	18-12	613.52 - 613.84	18.84	630.98 - 637.29	19.56
500.94 - 507.20	17-41	590-40 - 590-71	18-13	013-85 - 014-10			
		340940 - 340911	10013		18.05	037.40 - 047.02	49.57
567-27 - 567-58	17-42	590.72 - 591.04	18-14	614-17 - 614-49	18.80	837.63 - 837.94	19-58
567.59 - 567.91	17-43	591.05 - 591.36	18-15	414-50 - 014-02	16.67	031403 031014	
567.92 - 568.24	17.44	591.37 - 591.69				037-95 - 050-27	44.54
		241.01 - 241.04	18.10	614-83 - 615-14	18.88	638.28 - 658.59	19.80
368-25 - 568-56	17-45	591.70 - 592.01	18-17	615-15 - 615-47	14.49	630.60 - 630.92	14.01
568.57 - 568.89	17.46	592.02 - 592.34	18-18				
200171 - 7001007	11040	214104 - 216134	Invie	615.48 - 615.79	18.90	638,93 - 639,25	19.02
	1				+		
568.90 - 569.21	17.47	592.35 - 592.67	18-19	615-80 - 616-12	18-91	639-20 - 639-57	10.42
549.22 - 569.54	17-48	592.68 - 592.99	18+20		100 47		19.63
247.66 - 267.54				010-13 - 010-44	16.92	639.58 - 639.90	19.04
589.55 - 569.86	17.49	593.00 - 593.32	18.21	616.45 - 616.77	18.93	639.91 - 640.22	19-05
569.87 - 570-19	17-50	593.33 - 593.64	18-22				
770017				010.78 - 017-10	14.94	640-23 - 640-55	19-00
570.20 - 570.52	17-51	593.65 - 593.97	18.23	637-31 - 617-42	18.95	640.56 - 640.87	19-67
570.53 - 570.94	17-52	593.98 - 594.29	18.24	017-43 - 017-75	10.90	040-88 - 041-40	19-60
570.85 - 571.17	17.53			412 24 411013	100.00	0-0-00 - 0-1-20	
		594.30 - 594.62	18.29	617.76 - 618.07	38.97	641.21 - 641.53	19.69
571-10 - 571-49	17-54	594.63 - 594.95	18.26	618-08 - 618-40	18.98	041.54 - 041.45	19.70
571.50 - 571.82	17.55	594.90 - 595.27	18.27				
311110 - 311100	21037	394040 - 343051	1 10+5.	618-41 - 618-72	18.99	641.86 - 642-18	19.71
	-				1 - 1		
571.83 - 572.14	17-56	595-28 - 595.60	18.28	618.73 - 619.05	19.00	642.19 - 642.50	19-72
572-15 - 572-47	17-57	395.6) - 595.92		410 04 410 34			
215012 - 315041			18-29	019.00 - 619.38	19.01	042-51 - 042-83	.19.75
572.46 - 572.80	17.58	595.93 - 596.25	18.30	619.39 - 619.70	19.02	842.94 - 643.15	19.74
572.01 - 573.12	17-59	396.26 - 596.57	18-31	619.71 - 620.03	19.03	043.10 - 093.98	10.70
573-13 - 573-45	17.60	596.58 - 596.90					19-75
			18.32	620.04 - 620.35	19.04	043-49 - 643-81	19.76
573.46 - 573.77	17.61	596.91 - 597.23	18.33	620.30 - 620.68	19.05	093100 - 099113	19.77
573.78 - 574.10	37-62	597.24 - 597.55	18.34				
313010 - 314010					19.00	044.14 - 644.46	19.78
574-11 - 574-42	17.63	597.56 - 597.88	18.35	621-01 - 621-33	19.07	844.47 - 644.70	19.79
574.43 - 574.75	17.04	597.89 - 598.20	10.30	621.34 - 621.66	19.00	644.79 - 645.11	19.80
314043 - 314013	1 21004	331.003 330050	10030	061034 - 061000	84000	600.14 - 603.11	14080
	+		*		-		-
574.76 - 575.08	17.65	596.21 - 598.53	18.37	621.67 - 621.98	19.09	645.12 - 645.43	19.81
575.09 - 575.40	17-66	396.54 - 598.85	18.36	621.99 - 622.31	19-10		
313007 313040							18-85
575.41 - 575.73	17-67	598.86 - 599.18	16.39	622-32 - 622-63	19.11	645.77 - 646.09	19.83
575.74 - 576.05	17.68	599-19 - 599-51	18.40	622.04 - 622.96	19.12	646.10 - 646.41	19-64
574.06 - 574.38	17-69	599.52 - 599.83	18.41		10 12	444 43 444 34	
		344135 - 344483			19.13	646.42 - 646.74	19.85
576.39 - 576.71	17.70	599-84 - 600-16	18.42	623-29 - 623-61	19-19	846.75 - 647.00	19.00
574.72 - 577.03	17.71	600.17 - 600.48	18.43	623-62 - 623-94	19.15	647.07 - 647.39	19.87
577.04 - 577.36	17.72	600-49 - 600-81	18.44				
					19.10	647.40 - 647.71	19-83
577.37 - 577.68	17-73	600-82 - 601-14	18.45	624-27 - 624-59	19-17	647.72 - 648.04	19.89
	1.						
577-69 - 578-01	1 2 2			101 10 101 11			
	17.74	001-15 - 001-40	18.40	624-60 - 624-91	19.10	848.05 - 648.37	19.90
576.02 - 576.33	17.75	601-47 - 601.79	18-47	624.92 - 625.24	19.19	046.38 - 046.09	14.91
578.34 - 578.00	17.76	601.80 - 602.11	18.48	625.25 - 625.57	19.20	648-70 - 649-02	19-92
		40000 002011			27023		47976
578.67 - 578.99	17.77	602-12 - 602-44	18-49	025.50 - 025.89	19.21	849.03 - 649.34	19.93
379.00 - 579.31	17.78	602-45 - 602-76	18.50	625.90 - 626.22	19.22	849.35 - 849.67	19.94
579-32 - 579-64	17.79	602-77 - 603-09	18.51	626.23 - 626.54	19.23	849.88 - 849.99	10-95
\$79.05 - 579.90	17.80	603-10 - 603-42	18-52		10.3	450 00 - 450 -	19.94
					19.24	650.00 ~ 650.32	
379.97 - 580.29	17-81	603.43 - 603.74	16.53	620-88 - 627-19	19.25	050.33 - 050.05	19.97
580-30 - 580-61	17.82	603.75 - 604.07	18.54	627-20 - 627-52	19.20	050.00 - 050.97	19.98
244.10 343.01		443017 - 604007	20034	401000 - 401000	24050	0.0000 - 030041	2 4 4 4 4
							-
580.62 - 580.94	17.03	604.08 - 604.39	18.55	627.53 - 627.85	19.27	650.98 - 651.30	19.99
						051.31 - 051.04	20.00
	17-84	604-40 - 604-72	18.56	627.86 - 628.17	19.28	male 21 - 021-07	20.00
581.28 - 581.59	17.65	604.73 - 605.04	10.57	628.18 - 628.50	19.29	651.63 - 651.95	20-01
581-60 - 581-92	17.86	805.05 - 805.37	18-56	626-51 - 628-82	19.30	051.90 ~ 052.20	20.02
				430 03 - 430 14	30 32	483 30 - 483 40	
581.93 - 582.24	17.87	405.36 - 605.70	18.59	628.83 - 629.15	19.31	652-29 - 652-60	20.03
382.25 - 382.57	17-88	605.71 - 606.02	18-60	629-16 - 629-47	19-32	652-61 - 652-93	40-04
582.58 - 582.89	17-89	606.03 - 606.35	18-61	629.40 - 629.80	19.33	652.94 - 653.25	20.09
582.90 - 583.22	1 17.90	606.30 - 600.67	18-62	629.81 - 630.13	19.34	053-20 - 053-50	40+05
543.23 - 583.55	17.91	606-66 - 607-00	18-63	630-14 - 630-45	19.35	693.99 - 693.90	20.07
243123 - 343633	21075		10003	020414 - 030443	440%3	0.3077 - 0.3070	2000.
	+				-		
583.50 - 583.87	17-92	607.01 - 607.32	18-64	630-46 - 630-78	19.36	693.91 - 654.23	20.00
583.88 - 584.20	17-93	607.33 - 607.65	18-65	030-79 - 031-10	19.37	054.24 - 054.50	20-04
						-54054 - 674036	20-07
584-21 - 584-52	17.94	007.00 - 607.98	38.00	631-11 - 631-43	19.30	654.57 - 654.88	20-10
584.53 - 584.85	17.95	607.99 - 608.30	18-67	431-44 - 631-75	19.39	654-89 - 655-21	20-11
						053.22 - 055.53	20-12
584.00 - 585-17	17-90	608.31 - 608.63	18.68	631.76 ~ 632.08	19.40		
585-18 - 585-50	17.97	608.64 - 608.95	16.09	632.09 - 632.41	19-41	895.54 - 855.86	50-13
	17.90	406.90 - 609.28	10.70	632-42 - 632-73	19.42	055.87 - 050.18	20-14
585.64 - 586.15							
	17.99	609.29 - 609.60	[ 18.71	832.74 - 833.06	19.43	65a-19 - 656-51	20.15
	17.99	609.29 - 609.60		632.74 - 633.06	19.43	650-19 - 650-51	20-15
580.10 - 580.48		609.29 - 609.60	18.72	632.74 - 633.06 633.07 - 633.30	19.43	650.52 - 650.84	20-15

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous la coasation maximale que vous pouvez retenir pour chaque periode de paie.

 Weekly
 Hebdomadaire
 23.95
 10 pay periods a year
 10 periodes de paie par année
 124.52

 Breekly
 Aux deux semaines
 47.89
 13 pay periods a year
 13 periodes de paie par année
 95.78

 Semmonthly
 Bimensuel
 51.88
 22 pay periods a year
 22 periods de paie per année
 66.60

 Monthly
 Mensuel
 103.77
 66.60

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

#### ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE

For the maximum premium deduction for various pay periods see bottom of this page. La déduction maximale de cotisations pour diverses périodes de paie figure au bas de la présente page.

bottom of this page.				paie figure au bas of	a present	e page.	
Pay .	Ui	Pay	UI	Pay	18	Pay	LII.
Rémunération	DUBLISH	Rémuneration	premium	Remunération	premium	Remuneration	premuum
	Cotriation		Cottsation		Colesation		Colisation
From - De To - A	dA-C	From - De To - A	JA-C	From = De To = A	d'A C	From - De To - A	d A-C
456.85 - 657.16	20-17	680.30 - 680.61	20-89	703.75 - 704.07	21-61	727.20 - 727.52	22.33
657.17 ~ 657.49	20-18	680.62 - 680.94	20-90	704.08 - 704.39	21-62	727-53 - 727-85	22.34
657.50 - 657.81	20:19	680-95 - 681-27	20.91	704.40 - 704.72	21.63	727.86 - 728.17	22-35
		681.28 - 661.59	20.92	704-73 - 705-04	21.04	720-10 - 720-50	22-30
657.82 - 658.14	20-20						22.37
658.15 - 658.46	20.21	681.60 - 681.92	20.93	705.05 - 705.37	21-65		
658.47 - 658.79	20.22	681.93 - 682.24	20.94	705.36 - 705.70	21.00	728.03 - 729.15	55-38
658.80 - 659.12	20.23	682.25 - 682.57	20.95	705.73 - 706.02	21.67	729-10 - 729-47	22-39
659.13 - 659.44	20-24	802.58 - 602-09	20-96	706.03 - 706.35	21.66	729.40 - 729.60	22.40
659.45 - 659.77	20-25	682.90 - 683.22	20.97	706.36 - 706.67	21.69	729.81 - 730.13	22-41
659.76 - 660.09	20.26	603.23 - 603.55	20.98	706-68 - 707-00	21.70	730-14 - 730-45	22.42
660.10 - 660.42	20.27	683.56 - 683-87	20-99	707-01 - 707-32	21-71	730-46 - 730-78	22-43
460.43 - 660.74	20.28	483.86 - 484.20	21-00	707.33 - 707.65	21.72	730.79 - 731.10	22.44
660-75 - 661-07	20-29	684.23 - 684.52	21-01	707.66 - 707.98	21.73	731-11 - 731-43	22-45
861.08 - 661.40	20.30	684.53 - 684.85	21.02	707.99 - 708.30	21.74	731-44 - 731-75	22-46
661-41 - 661-72	20-31	684-86 - 685-17	21-03	706-31 - 708-63	21-75	731.76 - 732.08	22.47
661.73 - 662.05	20-32	685.18 - 685.50	21-04	704.64 - 708.95	21.76	732.09 - 732.41	22.48
002-00 - 002-37	20.33	685.5) - 985-83	21-05	708-96 - 709-28	77.45	732-42 - 732-73	22-49
462.38 - 662.70	20.34	685.84 - 686.15	21-06	709.29 - 709.60	21.78	732.74 - 733.06	22.50
	+						
662.71 - 663.02	20-35	686.16 - 686.48	21.07	709-61 - 709-93	21.79	733-07 - 733-36	22-51
063.03 - 063.35	20-36	686.49 - 886.80	21.08	709.94 - 710.26	51-80	733-39 - 733-71	22.52
863.36 - 663.68	20.37	686.81 - 687.13	21-09	710.27 - 710.50	21.81	733.72 - 734.03	22.53
663.69 - 664.00	20.38	687.14 - 087.45	21.10	710.59 - 710.41	21-82	734.04 - 734.56	62.54
664.01 - 664.33	20.39	687.46 - 687.78	21-11	710.92 - 711.23	21.03	734.37 - 734.69	22.55
664.34 - 684.65	20-40	687.79 - 688.11	21-12	711-24 - 711-56	21-84	734.70 - 735.01	22.50
\$64.66 - 684.98	20.41	088.12 - 688.43	21-13	711.57 - 711.88	21.85	735.02 - 735.34	22-57
864.99 - 685.30	20-42	688.44 - 688.76	21.14	711.89 - 712.21	21.80	735.35 - 735.00	22.50
865.31 - 665.63	20-43	668.77 - 669.08	21-15	712.22 - 712.54	21.87	735.67 - 735.99	22.59
863131 - 883163	20047	000000		710011			-
403-04 - 003-76	20.44	489.09 - 689.41	21-16	712.55 - 712.86	21-00	750.00 - 736.31	22-60
665.97 - 666.28	20.45	689-42 - 689-73	21-17	712.87 - 713.19	21.49	736.32 - 730.04	10055
664.29 - 660.61	20.46	889.74 - 690.06	21-18	713.20 - 713.51	21-90	736.05 - 736.97	22.62
	20.47	690.07 - 690.39	21-19	713-52 - 713-04	21.91	736.98 - 737.29	22.63
666.62 - 666.93				713.85 - 714.16	21.92	737.30 - 737.62	22-64
006.94 - 007.20	20-48		21.20	183083 - 114010			22.65
667.27 - 667.58	20.49	690-72 - 691-04	21-21	714-17 - 714-49	21.93	737.63 - 737.94	
667.59 - 607.91	20.50	491-05 - 691-36	51.55	714-50 - 714-62	21.94	737.95 - 738.27	22-66
667.92 - 668.24	20.51	691-37 - 691-69	21.23	714.83 - 715.14	21.95	736.26 - 738.59	22-67
668.25 - 668.56	20.52	691.70 - 692.01	51-54	715-15 - 715-47	21-96	738-60 - 738-92	22-68
668-57 - 668-89	20.53	092.02 - 692.34	21.25	715.48 - 715.79	21.97	738.93 - 739.25	22.69
008.90 - 009.21	20-54	492-35 - 692-67	21.20	715-80 - 716-12	21.98	739-20 - 739-57	22.70
669.22 = 669.54	20.55	692.08 - 692.99	21.27	716-13 - 716-44	21.99	739.58 - 739.90	22.71
				710013 - 710044		739.91 - 740.22	22.72
569.55 - 669.86	20-56	693-00 - 693-32	92-12	716-45 - 716-77	22-00	740.23 - 740.55	22-73
669-87 - 670-19	20-57	693.33 - 693.64	21-29		22.01	140.23 - 140.33	22.74
670-20 - 670-52	20-58	693-65 - 693-97	21.30	717-11 - 717-42	22.02	740-56 - 740-87	
670.53 - 670-84	20.59	693.98 - 694.29	21-31	717-43 - 717-75	22.03	740.88 - 741.20	22.75
670.85 - 671-17	20.60	694.30 - 694.62	21-32	717-76 - 718-07	22.04	741-21 - 741-93	22-76
671-18 - 671-49	20.61	694.03 - 694.95	21.33	718.08 - 718.40	22.05	741.54 - 741.85	22.77
		694.90 - 695.27	21-34	718-41 - 718-72	22.06	741.86 - 742.18	22.78
671.90 - 671.82 671.83 - 672.14	20.62	695.20 - 695.60	21.35	718.73 - 719.05	22.07	742-19 - 742-50	22.79
672.10 - 672.14				719.04 - 719.05	22.08	742.53 - 742.83	22.80
672-15 - 672-47	20.84		21-30	719.06 - 719.30			
672.48 - 672.80	20.65	695.93 - 696.25	21.37	719.39 - 719.70	22.09	742.84 - 743.15	22-82
672-81 - 673-12	20-86	696.26 - 696.57	21-38	719.71 - 720-03	22-10	743.16 - 743.48	22.02
673-13 - 673-45	20.67	696-58 - 696-90	21.39	720-04 - 720-35	22-11		55-83
673.46 - 673.77	20.68	490-91 - 697-23	21-40	720.36 - 720.68	22-12	743.82 - 744.13	22.84
673.78 - 674.10	20.69	697.24 - 697.35	21-41	720-69 - 721-00	22.13	744-14 - 744-44	22.85
674-11 - 674-42	20.70	697.56 - 697.98	21.42	721.01 - 721.33	22-14	744.47 - 744.78	22.00
124 12 121 22	00 71	100 00 - 100 00	22 45	700 04 - 700 44	93 15	744.79 - 745.11	22-87
674.43 - 674.75	20.71	497.89 - 698.20	21.43	721-34 - 721-66	22.15		
674-76 - 675-08	20.72	696.21 - 698.53	21.44	721-67 - 721-98	22.10	745.12 - 745.43	22-88
675.09 - 475.40	20.73	698.54 - 698.85	21.45	721-99 - 722-31	22.17		
675-41 - 675-73	20.74	698-86 - 699-18	21.40	722.32 - 722.63	22-16	745.77 - 746.09	55-90
675.74 - 676.05	20.75	499-19 - 699-51	23.47	722.64 - 722.96	22.19	746-10 - 746-41	22.91
676-06 - 676-38	20.76	699.52 - 699.83	21-48	722.97 - 723.26	22.20	746-46 - 746-74	25-85
674.39 - 676.71	20.77	699.84 - 700.34	21.49	723-29 - 723-61	22.21	746.75 - 747.06	22.93
676.72 - 677.03	20.78	700.17 - 700.48	21.50	723-02 - 723-94	22.22	747.07 - 747.39	22-94
677.04 - 677.30	20.79	700.49 - 700.81	21-51	723.95 - 724.26	22.23	747.40 - 747.71	22.95
499 92 - 497 49	7 20 00	700.82 * 701.14	21.92	724.27 - 724.59	22.24	747.72 - 748.04	22-96
677.37 - 677.60	20.80					740.05 - 746.37	22-97
677-69 - 678-01	20.01	701-15 - 701-46	21.53	724-60 - 724-91	22.25	748.38 - 748.69	22.98
678.02 - 678.33	20.02	701.47 - 701.79	21.54	724.92 - 723.24	22-26	740.30 - 740.64	
678.34 - 678.00	20.83	701-80 - 702-11	21-55	725.25 - 725.57	22.27	744.70 - 749.02	22.99
676.67 - 678.99	20.84	702.12 - 702.44	21.56	725.58 - 725.89	22-28	749.03 - 749.34	23.00
679.00 - 679.31	20.85	702-45 - 702-76	23.57	725.90 - 726.22	55.59	749.35 - 749.67	53-01
679.32 - 679.64	20.04	702.77 - 703.09	21.58	726.23 - 726.54	22.30	749.68 - 749.99	23.02
979-65 - 679-96	20.87	703-10 - 703-42	21.59	726.55 - 726.87	22.31	750.00 - 750.32	23.03
679.97 - 680.29	20.68	703.43 - 703.74	21.60	720.88 - 727.19	22.32	750.33 - 750.65	23.04
					1		
		<del></del>					

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Yous trouverez ci-dessous is cossesson maximals que vous pouvez retent pour chaque période de pare

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 penodes de paie per année	124.52
Brweekly	Aux deux semaines	47.89	13 pay periods a year	13 pénodes de paie par année	96.78
Sememonthly	Bimensuel	51.00	22 pay periods a year	22 pénodes de pare par année	56.60
Administrative .	B.Smann and	109.77			

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ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE B
Ca deduction maxing his servit satisfies paur diverses periodes du

For the maximum premium deduction for various pay periods sec paie ligure au bas de la presente page

Pay	Ut	Per	U	Pay	1.0	Pos	
Hemuserativ	premum	Hemoneration	016.10.1	Remor examin	frem	Remunera	Lever .
From - De To - A	Colisation d A C	From - De To - A	GA-C	From De To - A	Cotsalior 3 A C	From - De To - 4	Colesianos I
71000 - 04	1 0 4 0		O A C		1 340	V (1) - DF (1) - D	1 111
750.66 - 750.97	23.05	774-11 - 774-42	22 22	797.56 - 797.88			
750.66 - 750.97	23.00	774.43 - 714.75	23.77	797.50 - 797.88 197.89 - 798.20	24.49	821-01 - 821-33	25.21
751.31 - 751.62	23.07	774.76 - 775.08	23.79	798.21 - 798.93	24.53	621.34 - 021.00	25.23
751.63 - 751.95	23.08	775-09 - 775-40	. 23-40	798-54 - 798-85	24.52	821-44 - 855-31	25.65
751.96 - 752.28	23.09	775.41 - 775.73	23-81	798.86 - 799.18	24.53	822-32 - 822-63	25.25
752.29 - 752.60	23-10	775-74 - 776-05	59-65	799.19 - 799.51	24.54	822.04 - 622.40	43.40
752-61 - 752-93	23-11	776.06 - 776.38	23.83	799.52 - 799.83	24.95	822-97 - 823-20	25.27
752.94 - 753.25 753.20 - 753.58	23-12	776.39 - 776.71 776.72 - 777.03	23.84	799.84 - 800.16 800-17 - 800.46	24.57	823-27 - 623-61	25.29
133620 - 133430	23013	110012	4	900-17 - 900-46		053005 - 053144	62054
753.59 - 753.90	23-14	777.04 - 777.36	23.86	800.49 - 800.81	24.58	823.95 - 824.26	25.30
753.91 - 754-23	23.15	777.37 - 777.68	23.87	800-82 - 801-14	24.59	824-27 - 824-54	65.31
754.24 - 754.56	23-10	777.69 - 778.01	23.80	801-15 - 801-46	24.60	824.60 - 824.91	29.32
754.57 - 754.88	23-17	778.02 - 778.33 778.34 - 778.66	23.89	801.47 - 801.79 801.80 - 802.11	24-61	824.92 - 825.24	65-33
754.89 - 755.21 755.22 - 755.53	23-18	778-07 - 778-99	23.91	001.00 - 002.11 002.12 - 802.44	24.62	825.25 - 625.57 825.56 - 825.69	25.34
755.54 - 755.80	23-20	779.00 - 779.31	: 23.92	802.45 - 802.76	24.64	825.90 - 826.22	25.36
755.67 - 756.18	12-65	779.32 - 779.64	23-93	802.77 - 803.09	24.65	820.23 - 820.54	25.37
750-19 - 750-51	23.22	779.05 - 779.90	23.94	803-10 - 803-42	24.66	826.55 - 826.87	25.38
756.52 - 796.84	23+23	779.97 - 780.29	23.95	803.43 - 803.74	24-67	826.88 - 827.19	25.39
756-65 = 757-16 757-17 = 757-49	23.24	780.02 - 780.01	23.90	803.75 - 804.07	24.69	827-20 - 027-52	25.41
757.50 - 757.61	23.26	780.95 - 781.27	23.98	804.40 - 804.72	24.70	027.00 - 020.17	23.92
757.02 - 750.14	23.27	781.28 - 781.59	23.99	804.73 - 805.04	24.71	828-18 - 828-50	25-43
758.15 - 756.46	23-28	781.60 - 781.92	24-00	805.05 ~ 805.37	24.72	824.51 - 824.42	25.44
750-47 ~ 750-79	23.29		24-01	805.38 - 805.70	24.73	020.03 - 029.15	25.45
750.80 - 759.12	23.30	782-25 - 782-57 782-58 - 782-89	34-02	805.71 - 806.02	24.74	829.48 - 829.47	29.47
759.13 - 759.44	23.31	782-58 - 782-89	24.03	806.03 - 806.35	24.75	854*44 = 854*40	1 67097
759.45 - 759.77	23-32	782-90 - 783-22	1 24-04	806.36 - 806.67	24.76	829.81 - 830.13	25,48
759.78 - 760.09	23.33	703.23 - 703.55	24.05	800-68 - 807-00	24.77	830-14 - 830-95	25.49
760.10 - 760.42	23.34	783.50 - 783.87	24.06	807.01 - 807.32	24.78	830.46 - 830.78	25.50
760-43 - 760-74	23.35	783-68 - 784-20	24-07	807-33 - 807-65	24-74	830-79 - 831-10	23.51
760.75 - 761.07	23-30	784-21 - 784-52 784-53 - 784-85	24-08	807.66 - 807.98 807.99 - 808.30	24-80	831-11 - 831-43 831-94 - 831-75	25-52
761.41 - 761.72	23-38	784.86 - 785.17	24-10	808.31 - 808.63	24.02	831.76 - 832.08	25.54
761.73 - 762.05	23.39	785.18 - 785.50	24-11	808.04 - 808.45	29.03	832-09 - 632-41	23.37
762.00 - 762.37	23-40	705.51 - 785.83	24.12	808.96 - 809.28	24.84	832.42 - 832.73	25.50
			1				
762.38 - 762.70	23.41	785.84 - 786.15	24-13	809-29 - 809-60	24.05	832.74 - 833.06	1 29.57
762.71 - 763.02	23.42	786-10 - 786-48	24-14	809.61 - 804.43	24.87	833.07 - 833.3h 833.39 - 833.71	25.59
763.30 - 763.08	23.44	780-81 - 707-13	. 24-16	810-27 - 810-58	24=80	033.72 - 034.03	43.6U
703.69 - 764.00	23.45	787.14 - 787.45	24.17	810.59 - 810.91	24.89	834.04 - 834.36	25.61
764.01 - 764.33	23.40	787-46 - 787-78	24-10	810.92 - 811-23	24.90	834.37 - 034.09	50000
764.34 - 764.65	23.47	787.79 - 788.11	24-19	811-24 - 811-56	24.91	834.70 - 835.01 835.0c - 635.39	25.63
764.00 - 764.98	23-48	788-12 - 788-43	24-20	811.57 - 811.00 811.89 - 812.21	24.92	835.02 - 635.39	25.65
764.99 - 763.30	23244	100000					
765.31 - 705.03	23.50	788.77 - 789.08	24.22	812.22 - 812.54	24.94	835.67 - 835.99	25-66
765.04 - 765-96	23.51	789-09 - 789-41	24-23	812-55 - 812-80	24.95	836.00 - 836.51	10.62
765.97 - 766.28	23.52	789.42 - 789.73	24.24	812.87 - 813.19	24.96	836.32 - 836.64	25.68
786-29 - 766-61	23.53	789.74 - 790.06	24.25	813.20 - 813.51 813.52 - 813.84	24.98	830.00 - 830.97	25.09
766-67 = 766-93	23-54	790.40 - 790.71	24.27	813-85 - 814-16	24.99	837.30 - 837.02	25-11
767-27 - 767-58	23.56	790.72 - 791.04	24.28	814-17 - 814-49	25.00	837.63 - 837.94	29.72
767.59 - 767.91	23.57	791.05 - 791.36	54.50	814-50 - 814-82	25-01	837.95 - 838.27	25.73
767.92 - 768.24	23.50	791.37 - 791.09	24.30	814.83 - 615.14	25.02	038.20 - 030.59	25.74
744 75 - 744 71	1 22 00	791.70 - 792.01	24.31	815,15 - 815,47	25.03	838.60 - 838.92	25.75
768.25 - 768.56	23.59	792.02 - 792.34	24.32	815-48 - 815-79	25.04	838.93 - 839.25	25.70
768-90 - 769-21	23.61	792.35 - 792.67	24.33	815.00 - 816.12	25.05	839.26 - 839.57	25.77
769-22 - 769-54	23-62	792.00 - 792.99	24.34	816-13 - 010-44	25.00	839-58 - 839-90	25-70
709.55 - 709.06	23.43	793.00 - 793.32	24.35	816.45 - 816.77	25-07	839.91 - 840.22	25.79
769.87 - 770.19	23.04	793.33 - 793.64	24.36	816-78 - 817-10 817-11 - 817-42	25.08	840.23 - 840.55	25.81
770-20 - 770-52	23.65	793.65 - 793.97	24.37	817-43 - 817-75	25.10	840.80 - 841.20	25.04
770.53 - 770.84 770.85 - 771.17	23-66	793.98 - 794.29	24.38	817.76 - 818.07	25-11	841.21 - 841.53	25.03
			-		-		1 00 00
771-10 - 771-49	23-68	794.63 - 794.95	24-40	818-08 - 818-40	25.12	841.54 - 841.85	25.84
771-50 - 771-62	23-69	794.90 - 795.27	24-41	818-41 - 818-72 818-73 - 819-05	25-13	841.86 ~ 642.16	25.80
771.63 - 772.14	23.70	795.28 - 795.60	24.42	818.73 - 819.05	45-15	842-01 - 842-83	45-07
772-15 - 772-47	23.71	795.01 - 795.92	24.44	819.39 - 819.70	25.16	842.84 - 843.15	25.88
772-01 - 773-12	23.73	796-26 - 796-57	24.45	819-71 - 820-03	25-17	843.10 - 843.48	45-84
773-13 - 773-45	23.74	796.58 - 796.90	24+46	820.04 - 820.35	25.10	843.49 - 843.81	25.90
773.46 - 773.77	23.75	794.91 - 797.23	24.47	820.36 - 820.68	25.19	845.82 - 844.13	25-91
773.78 - 774.10	23.76	797.24 - 797.95	24-48	820-69 - 821-00	25.20	0-0110 - 000100	23045
	1						

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Yous trouverez or dessous la cotisation maximale que vous pouvez retenir pour chaque période de pare.

| Hebdomadaire | 23.95 | Aux deux semaines | 47.89 | Examples | 51.88 | Hensuel | 103.77 | Examples | 103.

10 pay penods a year 13 pay penods a year 22 pay penods a year 22 pay penods a year 22 pariodes de paie par annee

SCHEDULE 10 UNEMPLOYMENT INSURANCE PREMIUMS

#### ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see La deduction maximale de colisations pour diverses périodes de paie figure au bas de la presente page bottom of this page.

bottom of this page.				pale rigure au bas de	o present		
Pey	UI	Pav	] Ui	Pay	UI	Pay	UI
Rémunération	premum	Remuseration	premium	Remuneration	premium	Rémunération	premium
Frem - De To - A	Correction	From De To - A	Cottain	From - De To - A	Cotisation	From - De To - A	Cotrastion
F10H1 - D8 10 - A	6'A-C	Flore De 10 - 8	dAC	FIGHT - DE TO - A	d'A-C	From - De 10 - A	6A-C
					فسنفت		
844-47 - 844-78	25.93	867.92 - 868.24	26.65	891.37 - 891.69	27.37	914-83 - 915-14	28-09
844.79 - 845.11	25.94	866.25 - 868.56	26.66	891-70 - 892-01	27.38	915-15 - 915-47	24-10
845.12 - 845.43	25.95	868.57 - 868.89	26-67	892.02 - 892.34	27.39	915.48 - 915.79	20-11
845.44 - 845.76	25.90	868.90 - 869-21	20.00	892.35 - 892.67	27.40	915-80 - 916-12	28-14
645.77 - 846.09	25.97	869-22 - 869-54	26-69	892.68 - 892.99	27.43	916.13 - 916.44	28-13
846-10 - 846-41	25.98	869.55 - 869.86	20.70	893.00 - 893.32	27-42	910-05 - 910-77	28-14
846.42 - 846.74	25.99	869.67 - 870.19	20.71	893.33 - 893.64	27.43	916.78 - 917.10	28.15
846.75 - 847.06	20.00	870-20 - 870-52	26.72	893.65 - 893.97	27.44	917-11 - 917-42	20-10
847.07 - 847.39	26.01	870.53 - 870.84	26.73	693.98 - 894.29	27.45	917.49 - 917.75	28.17
				-	- 1		
847.40 - 847.71	26.02	870.85 - 871.17	26.74	894.30 - 894.62	27-46	917.76 - 918.07	28.18
847.72 - 848.04	26.03	871-18 - 871-49	26.75	894-03 - 894-95	27.47	918-08 - 918-40	20-19
848.05 - 848.37	26.04	871.50 - 871.82	26.76	894.96 - 895.27	27.48	918.41 - 918.72	28.20
848.38 - 848.69	20.05	871.83 - 872.14	26.77	695.28 - 895.60	27.49	916.73 - 919.05	28-21
848.70 - 849.02	26.06	872.15 ~ 872.47	26.78	895.61 - 895.92	27.50	919-06 - 919-38	28.22
849.03 - 849.34	26.07	872.48 - 872.80	26+79	895.93 - 896.25	27.51	919.39 - 919.70	28.23
049.35 - 849.67	26.08	872.81 - 873.12	26.80	896.26 - 896.57	27.52	919-71 - 920-03	28.24
849.68 - 849.99	20.09	873.13 - 873.45	20.01	896.58 - 896.90	27.53	920.04 - 920.35	28.25
050.00 - 050.32	26.10	873.46 - 873.77	26.62	896.91 - 897.23	27.54	920.36 - 920.68	28.26
						770030 - 72000	50050
850.33 - 850.65	26-11	873.78 - 874.10	26.83	897.24 - 897.55	27.55	920.69 - 921.00	28.27
850-00 - 850-97	26-12	874-11 - 874-42	20.84	897-56 - 897-88	27.50	921.01 - 921.33	28.20
850.98 - 851.30	26.13	874.43 - 874.75	26.85	897.89 - 898.20	27.57	921-34 - 921-66	28.29
051.31 - 051.62	20-14	874.70 - 875.08	20.80	898-21 - 898-53		921434 - 921400	
051.63 - 851.95	26-15	875.09 - 875.40	26.87	898.54 - 898.85	27.58	921-67 - 921-98	28-30
851.96 - 852.28	20-10	875.41 - 875.73	20.88	898.86 - 899.18	27-60	922-32 - 922-63	28.31
852.29 - 852.60	26.17	875.74 - 876.05	26.89	899.19 - 899.51	27-61	922-64 - 922-96	20.32
852.61 - 852.93	26.18	876.00 - 876.38	20.90	899.52 - 899.83	27-62		
852.94 - 853.25	26-19	076.39 - 076.71	26.91	897-84 - 900-16	27.63	922-97 - 923-26	28.35
			20071	777600 - 700810	27883	453.54 - 453.01	20.33
853.26 - 853.58	26-20	676.72 - 877.03	26.92	900-17 - 900-48	27.64	923.62 - 923.94	28.36
853.59 - 853.90	20.21	877.04 - 877.36	20.93	900-49 - 900-81	27.05		
053.91 - 054.23	26-22	877.37 - 877.68	26.94	900-82 - 901-14	27.00	923.95 - 924.26	76.85
854.24 - 854.56	20.23	877.69 - 878.01	26.95	901-15 - 901-44	27.67	924-00 - 924-91	28.39
854.57 - 854.86	26.24	878.02 - 878.33	26.96	901-47 - 901-79	27.68		
854.89 - 855.21	20.25	878.34 - 878.00	26.97	901-80 - 902-11	27.00	924.92 - 925.24	28-40
055.22 - 055.53	20.20	878.67 - 878.99	26.98	902-12 - 902-44	27.69	925.25 - 925.57	20+41
855-54 - 855-86	26.27	879-00 - 679-31	26.99	902-45 - 902-76			28-42
855.87 - 856.18	26.28	879.32 - 879.64	27.00	902-77 - 903-09	27.71	925.90 - 926.22	28-43
	50050	011112 - 011104	21000	402:17 - 403:04	21012	450.53 - 450.54	28.44
856.19 - 856.51	26.29	879.65 - 879.96	27-01	903-10 - 903-42	27.73	926.55 - 926.87	28.45
856.52 - 856.84	26.30	879.97 - 880.29	27.02	903.43 - 903.74	27.74		
056.85 - 857.16	26.31	880.30 - 880.61	27.03	903.75 - 904.07	27.75	926.86 - 927.19	28-46
857-17 - 857-49	26.32	880.62 - 880.94	27-04	904.08 - 904.39	27.76	927-53 - 927-85	20.48
857.50 - 857.81	26.33	880.95 - 861.27	27.05	904.40 - 904.72	27.77	927.86 - 928.17	28.49
657-02 - 858-14	26.34	881-28 - 881-59	27.06	904.73 - 905.04	27.78	928-18 - 928-50	48.50
850.35 - 856.46	26.35	861.60 - 881.92	27.07	905-05 - 905-37	27.79	928.51 - 928.82	28.51
898.47 - 858.79	26.36	001.93 - 862.24	27.08	905.38 - 905.70	27.80	928-83 - 929-15	28.52
098.80 - 099.12	26.37	002.25 - 802.57	27.09	905.71 - 906.02	27.81	929.16 - 929.47	28.53
	·						
859.13 - 859.44	26.38	882.50 - 882.09	27.10	906-03 - 906-35	27.02	929.48 - 929.80	28.54
859.45 - 859.77	26.39	882.90 - 883.22	27.11	906.36 - 906.67	27.63	929.81 - 930.13	24.55
859.78 - 860-09	20-40	863.23 - 863.55	27.12	906-68 - 907-00	27.84	930.14 - 930.45	20.56
860-10 - 860-42	20.41	883-56 - 863-87	27.13	907-01 - 907-32	27.05	930-40 - 930-78	28.57
860.43 - 860.74	26.42	883-88 - 884-20	27.14	907.33 - 907.65	27.86	930-79 - 931-10	20.50
860.75 - 861.07	26.43	884.21 - 884.52	27.15	907.00 - 907.98	27.87	931-11 - 931-43	28.59
001.08 - 801.40	26.44	804-53 - 884-85	27-16	907-99 - 908-30	27.88	931-44 - 931-75	28.60
061-41 - 861-72	26.45	884.86 - 885.17	27.17	908.31 - 908.63	27.89	931.70 - 932.00	24-61
861.73 - 862.05	20.46	#85.18 - 885.50	27.18	908-64 - 908-95	27.90	932.09 - 932.41	28.62
	1						
862.06 - 862.37	26.47	005.51 - 005.03	27.19	908.96 - 909.28	27.91	932-42 - 932.73	24.63
862.38 - 862.70	26.48	865.84 - 886.15	27-20	909-29 - 909-60	27.92	932.74 - 933.00	48.04
862.71 - 863.02	26.49	#80-10 - #86-48	27.21	909-61 - 909-93	27.93	933.07 - 933.38	20.65
003.03 - 863.35	26.50	880.49 - 886.80	27-22	909.94 - 910.26	27.94	933-39 - 933-71	28-06
863.36 - 863.68	26.51	886-81 - 887-13	27.23	910-27 - 910-58	27.95	933.72 - 934.03	28.67
063.69 - 864.00	26.52	887-14 - 887-45	27.24	910-59 - 910-91	27.90	934.04 - 934.36	20.66
864.01 - 864.33	26.53	867.46 - 887.78	27.25	910.92 - 911.23	27.97	934.37 - 934.69	20.69
864.34 - 864.65	26.54	887.79 - 888.11	27-26	911-24 - 911-56	27.98	934-70 - 935-01	20.70
864.66 - 864.98	20.55	888-12 - 888-43	27.27	911.57 - 911.68	27.99	935.02 - 935.34	20.71
	-		h				
864.99 - 865.30	26.56	888.44 - 888.76	27.28	911-89 - 912-21	28.00	935.35 - 935.66	20.72
865.31 - 805.03	26.57	888.77 - 889.08	27.29	912.22 - 912.54	20.01	935-67 - 935-99	20.73
865-64 - 885-96	26.58	889.09 - 889.41	27.30	912-55 - 912-86	28-02	936-00 - 936-31	28.74
865.97 - 866.28	20.59	889-42 - 489-73	27.31	912.87 - 913.19	28.03	930-32 - 930-04	24.75
800.29 - 860.61	26-60	869.74 - 890.05	27.32	913-20 - 913-51	28-04	936-65 - 936-97	28.76
800.02 - 800.93	20.61	890.07 - 890.39	27-33	913-52 - 913-84	28.05	936-98 - 937-29	28.77
866-94 - 867-26	26.62	890.40 - 890.71	27.34	917-05 - 914-16	28.00	937-30 - 937-62	20.78
867-27 - 867-56	\$6.63	890.72 - 891.04	27.35	914-17 - 914-49	20.07	937-63 - 937-94	28.79
867.59 - 867.91	26-64	891.05 - 891.36	27.36	914.50 - 914.82	28.08	937.95 - 938.27	20.80
			1				
NAME OF TAXABLE PARTY.							

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque periode de paie.

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 periodes de paie par année	124.5
Boweekly	Aux deux semaines	47.89	13 pay periods a year	13 periodes de paie par année	95.7
Semmonthly	Bimensuel	51.88	22 pay periods a year	22 périodes de paie par année	\$6.6

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE

COTISATIONS D ASSURANCE-CHOMAGE 11 La déduction maximale de cotisations pour diverses periodes de

paie figure au bas de la presente page premium Cotration d A C Remunération Remuneration To A From (10 To A From - Ce From De 1c A From De 961.73 -962.06 -962.36 -962.71 -963.03 -938.20 - 938.59 28.81 962.05 29.53 985-18 -985.50 938.20 -938.00 -938.93 -939.20 -939.50 -939.51 -940.23 -30.25 1008.64 - 1008.95 1004.96 - 1009.28 1009.29 - 1009.60 30.97 29.53 29.54 29.55 29.56 29.57 29.58 29.59 29.60 29.61 938.92 939.25 939.57 939.90 20-02 20-03 20-04 28-05 962.37 962.70 963.02 963.33 985.31 -985.84 -986.16 -986.49 -985 - 83 986 - 15 986 - 48 30.96 962.71 -963.03 -963.30 -963.69 -30.28 30.29 30.30 30.31 1009.61 986.80 28.86 28.87 28.88 986-81 987-14 987-46 987-79 940.22 963-68 940.56 940.87 30.32 988-11 941.21 - 941.53 964.66 -964.99 -965.31 -965.64 -1011-57 - 1011-88 1011-89 - 1012-21 1012-22 - 1012-56 1012-55 - 1012-86 1012-87 - 1013-19 1013-20 - 1013-19 1013-20 - 1013-84 1013-85 - 1013-84 1014-17 - 1014-89 28.90 944.98 29.62 988-12 -988.43 28.90 28.91 28.92 28.93 28.94 28.95 28.96 28.97 28.98 988-12 -988-44 -988-77 -989-09 -989-42 -989-74 -990-07 -31-06 942.18 942.50 942.83 986.70 963-30 963-63 965-96 29.63 29.64 29.65 30.35 989.41 989.73 990.06 990.39 30.37 30.38 30.39 29.66 29.67 29.68 29.69 942-51 965.97 966.28 943.10 943.40 943.82 943.48 943.81 944.13 966.29 -966.62 -966.94 -967.27 -966-93 967-26 967-58 989.74 -990.07 -990.40 -990.72 -990.71 29.70 944.14 -944.47 -944.79 -28.99 29.00 29.01 967.59 -991-05 -944.46 967.91 29.71 991.36 1014.50 - 1014.02 30.43 31-15 944.78 29.72 29.73 29.74 29.75 29.76 29.76 29.78 30.45 30.45 30.45 30.47 30.48 30.49 30.50 991-37 1014-83 1015-15 1015-48 1015-80 1015-14 1015-47 1015-74 1016-12 991-69 968.25 968.50 29.02 29.03 29.04 29.05 968.57 -968.90 -969.22 -969.55 -969.67 -970.20 -944.89 969.21 969.24 992.34 1015-015 - 1015-07 1015-00 - 1015-77 1015-00 - 1010-12 1010-05 - 1010-77 1010-75 - 1017-10 1017-11 - 1017-02 945.12 945-43 946.41 992.68 993.00 -993.33 -993.65 -993.32 969-86 946.42 - 946.74 29.06 970.53 -970.85 -971.18 -971.50 -29.80 993.90 -994.29 1017-43 - 1017-79 30.52 31.24 29.09 29.10 29.11 29.12 29.81 29.82 29.83 29.84 994.63 994.63 994.96 995.28 947.40 30.53 30.54 30.55 948.37 948.59 948.05 -948.38 -946.70 -949.03 -949.35 -949.68 -1010-41 -1010-79 -1019-06 -1019-39 -1019-71 -1020-04 -31-27 30.56 30.57 30.58 971.83 995.60 1019.05 949.02 949.34 949.67 949.99 29.13 29.14 29.15 29.16 972.15 -972.40 -972.81 -973.13 -972.47 972.80 973.12 973.45 29.85 29.86 29.87 29.88 995.92 996.25 996.57 996.90 995.61 -950-00 -950.32 29.17 973.40 -973.77 996.91 -29.89 997.23 30.61 1020-36 -1020.68 31.33 974-30 974-42 974-75 975-08 975-40 975-73 29.89 29.90 29.91 29.92 29.93 29.94 950.33 950.66 950.98 950.65 950.97 951.30 997.55 973.78 -974.11 -974.43 -974.76 -975.09 -975.41 -975.74 -30.63 1020-69 1021-00 31-35 30.65 30.65 30.65 1021-07 1021-67 1021-99 1022-32 1021.98 1022.31 1022.63 997.89 998.21 998.54 998.86 998.53 998.85 999.18 1021.67 - 1021.98 1021.99 - 1022.31 1022.32 - 1022.63 1022.64 - 1022.96 1022.97 - 1023.26 975.74 - 976.00 -999.19 -952-60 29.90 30.00 952.61 29.25 974.36 999.83 30.69 1023-29 - 1023-81 1023-82 - 1023-94 1023-95 - 1024-26 1024-27 - 1024-59 976.39 -976.72 -977.04 -977.37 -977.69 -978.02 -978.34 -29.26 29.27 29.28 29.98 29.99 30.00 30.01 30.02 999.84 - 1000.16 1000.17 - 1000.48 1000.49 - 1000.81 952.94 953.25 953.58 977.03 30.71 30.72 30.73 30.74 30.75 953.91 954.24 954.57 954.89 954.23 954.56 954.88 955.21 29.29 29.30 29.31 29.32 977.66 976.01 978.33 978.66 1000-62 -1001-14 1001-46 1001-79 1002-11 1020-94 - 1025-20 1025-25 - 1025-97 1025-56 - 1025-69 1025-90 - 1026-22 1001-47 -31.48 30.04 30.76 955.22 -955.53 29.33 970-67 -978.99 30.05 1002.12 -1002-44 955.54 955.86 29.34 1002-45 - 1002-76 979.32 -979.65 -979.97 -980.30 -980.62 -1002-77 -1026-55 - 1026-87 1026-86 - 1027-19 1027-20 - 1027-52 1027-53 - 1027-85 1027-86 - 1028-17 956.19 -956.52 -956.85 -957.17 -956-51 956-84 957-16 957-49 29.36 29.37 29.38 29.39 979.96 980.29 980.61 980.94 30.08 30.09 30.10 30.11 1003.10 -1003.43 -1003.75 -1004.06 -1003-42 1003-74 1004-07 1004-39 30.80 30.81 30.82 30.83 1027-20 - 1027-32 1027-33 - 1027-65 1027-86 - 1026-17 1028-18 - 1028-50 901.27 981.59 981.92 982.24 30 · 12 30 · 13 30 · 14 30 · 15 1004.40 - 1004.72 1004.73 - 1005.04 1005.05 - 1005.37 1005.36 - 1005.70 957.50 957.81 29-40 980.95 -30.84 981-60 -981-93 -958.14 958.46 958.79 30.85 29.42 1028.51 - 1028.82 1029.16 -958.80 29.44 1005.71 1006-02 30.88 959-12 942.25 -982.57 30-16 958.80 959.13 959.45 959.78 960.10 960.43 960.75 961.41 30.88 30.89 30.90 30.91 30.92 30.93 30.94 30.95 959.44 959.77 960.09 1029.80 1007-00 943-23 983.55 30.19 29.48 29.49 29.50 29.51 29.52 960.42 983.56 983.87 1007.01 961.07 961.40 961.72 984.52 984.52 984.85 985.17 1007.33 1007.00 1007.99 1008.31 30.22 1007-03 1030-79 -1031-10 1031.43 30.23

Note: The following are the maximum amounts you can deduct for each pay period

Vous trouverez ci-dessous la cotisation maximale que vous pouvez retenir pour chaque periode de pa

984-86 -

Hebdomadaire 23.95 Aux deux semaines 47.89 Bimensuel 51.88 Mensuel 103.77 10 pay periods a year 10 periodes de pave par année 13 pay periods a year 13 periodes de pave par année 22 pay periods a year 22 periodes de pave par année 124.52 Brweekly Semimonthly Monthly 56.60 12

SCHEDULE U TEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see

La deduction maximale de cotisations pour diverses périodes de paie floure au bas de la présente page

bottom of this page pare figure au baside la presente page							
Pay	UI T	Pay	UF	Pay	1.H	Pay	UI
Rém unémition	premium	Remuneration	Tumena	Rémunération	premialii	Remuneration	premium
	Cotisation		Cotisation		Cobsalion	From De To · A	Cobsalion
From - De Tu - A	d'A C	From - De To - A	d'A-C	From - De To - A	d'A-C	From De 10 A	d'A-C
					الأخطاة		
1032.09 - 1032.41	31.69	1055.54 - 1055.86	32 +4I	1079.00 - 1079.31	33.13	1102.45 - 1102.76	33.85
1032-42 - 1032-73	31.70	1055-87 - 1056-18	32.42	1079.32 - 1079.64	33.14	1102.77 - 1103.09	33.86
1032.74 - 1033.06	31.71	1056.19 - 1056.51	32.43	1079.65 - 1079.96	33.15	1103.10 - 1103.42	33.87
1033.07 - 1033.38	31.72	1054.52 - 1056.84	32 - 44	1079-97 - 1060-29	33-10	1103.45 - 1103.74	33.00
1033.39 - 1033.71	31.73	1056.85 - 1057.16	32.45	1080-30 - 1080-61	33-17	1103.75 - 1104.07	33.89
1033.72 - 1034.03	31.74	1057.17 - 1057.49	32 +46	1000-02 - 1000-94	33-78	1104.08 - 1104.39	33.90
1034.04 - 1034.30	31.75	1057.50 - 1057.81	32.47	1080.95 - 1081.27	93.19	1104.40 - 1104.72	33.92
1034.37 - 1034.69	31.76	1057-82 - 1056-14	32+48	1081-28 - 1081-59	33.20	1104.73 - 1105.04	33.93
1034-70 - 1035-01	31.77	1058-15 - 1058-46	32 - 49	1061-00 - 1061-45	33.21	1103.03 - 1103.37	33.73
1035.02 - 1035.34	31.78	1058.47 - 1058.79	32.50	1081-93 - 1082-24	33.22	1105.38 - 1105.70	33.94
1035.35 - 1035.00	31.79	1056.80 - 1059.12	32.51	1082-25 - 1082-57	33.23	1105.71 - 1106.02	33.95
1035.67 - 1035.99	31.80	1059.13 - 1059.46	32.52	1062-58 - 1082-69	33.24	1106.03 - 1106.35	33.96
1030.00 - 1030.31	31.01	1059.45 - 1059.77	32.53	1082.90 - 1083.22	33.25	1100-30 - 1106-07	33.97
1030.32 - 1036.64	31.82	1059.78 - 1060.09	32.54	1083.23 - 1083.55	33.26	1100.68 - 1107.00	33.98
1036-05 - 1036-97	31.63	1060-10 - 1060-42	32.55	1083-56 - 1083-67	33.27	1107-01 - 1107-32	33+99
1036.98 - 1037.29	31.64	1060.43 - 1060.74	32.50	1003.88 - 1084.20	33.28	1107.33 - 1107.65	34.00
1037.30 - 1037.62	31-85	1060-75 - 1061-07	32.57	1084-21 - 1084-52	33.29	1107-00 - 1107-98	34-01
1037-03 - 1037-94	31.86	1061.08 - 1061.40	32-58	1084.53 - 1084.85	33.30	1107.99 - 1108.30	34.02
			32.59	1084-86 - 1085-17	33.31	1108.31 - 1108.63	34.03
1037-95 - 1038-27	31.67	1061-41 - 1061-72	32.00	1085.18 - 1085.50	33.32	1108-64 - 1108-95	34.04
1034.28 - 1034.59 1038.00 - 1038.92	31.88	1062.06 - 1062.37	32.61	1085.51 - 1085.83	33.33	1108.96 - 1109.28	34.05
1038.93 - 1038.92	31.90	1062.38 - 1062.70	32.62	1085-84 - 1086-15	33.34	1109.29 - 1109.60	34.00
1039.26 - 1039.57	31.91	1062.71 - 1063.02	32.03	1080-10 - 1080-48	33.35	1109.61 - 1109.93	34.07
1039.58 ~ 1039.90	31.92	1063.03 - 1063.35	32.64	1086.49 - 1086.80	33.30	1109.94 - 1110.20	34.08
1039.91 - 1040.22	31.93	1063.30 - 1063.68	32.65	1086.51 - 1087.13	33.37	1110-27 - 1110-58	94-09
1040.23 - 1040.55	31.94	1063.69 - 1004.00	32.00	1087-14 - 1087-45	33.30	1110.59 - 1110.91	34×10
1040.56 - 1040.67	31.95	1064-01 - 1064-33	32.07	1087-46 - 1087-78	33.39	1110.92 - 1111.23	34+11
					-		
1040.88 - 1041-20	31.96	1064.34 - 1064.05	32.68	1087.79 - 1088.11	33.40	1111-24 - 1111-56	34+12
1041.21 - 1041.53	31.97	1064-66 - 1064-98	32.69	1086-12 - 1088-43	33-41	1111-57 - 1111-88	34+13
1041.54 - 1041.85	31-98	1064.99 - 1065.30	32-70	1088-44 - 1088-76	33,42	1111-09 - 1112-21	34.14
1041-86 - 1042-18	31.99	1005-31 - 1005-03	32.71	1088-77 - 1089-08	33.43	1112.22 - 1112.54	34.15
1042-19 - 1042-50	35-00	1065-64 - 1065-96	32.72	1089.09 - 1089.41	33+44	1112-55 - 1112-06	34.16
1042-51 - 1042-83	32.01	1065.97 - 1066.28	32.73	1089-42 - 1089-73	33.45	1112-07 - 1113-19	34-17
1042-84 - 1043-15	32.02	1066-29 - 1066-61		1090.07 - 1090.39		1113.52 - 1113.84	34.19
1043.40 ~ 1043.40	32.04	1066.62 - 1066.93	32 . 75	1090-40 - 1090-71	33.47	1113.85 - 1114.16	34.20
1043144 - 1043101	32804	1000014 - 1007110	-	10,000			
1043.82 - 1044.13	32.05	1067-27 - 1067-50	32.77	1090.72 - 1091.04	33.49	1114.17 - 1114.49	34.21
1044-14 - 1044-46	32.06	1067.59 - 1067.91	32-76	1091-05 - 1091-36	33.50	1114-50 - 1114-82	34-22
1044-47 - 1044-78	32.07	1067.92 - 1068.24	32.79	1091.97 - 1091.69	33.51	1114-83 - 1115-14	34.23
1044-79 - 1045-11	32.08	1068-25 - 1068-56	32.80	1091-70 - 1092-01	33-52	1115-15 - 1115-47	34-24
1045.12 - 1045.43	32.09	1968.57 - 1968.89	32 . 81	1092.02 - 1092.34	33.53	1115-48 - 1115-79	34+25
1045-44 - 1045-76	32-10	1068-90 - 1069-21	32 - 82	1092.35 - 1092.67	33.54	1115-80 - 1116-12	34.20
1045.77 - 1046.09	32.11	1069.22 - 1069.54	32 - 83	1092.68 - 1092.99	33.55	1116-13 - 1116-44	34.27
1046-10 - 1046-41	32-12	1989.55 - 1069.86	32 - 84	1093.00 - 1093.32	33.56	1116.78 - 1117.10	34.29
1040-45 - 3048-14	32013	1004.01 - 1010.11	35 407	1073133 - 1073104	23031		
1046.75 - 1047.06	32.14	1070.20 - 1070.52	32.86	1093-65 - 1093-97	33.58	1117-11 - 1117-42	34.30
1047-07 - 1047-39	32.15	1070-53 - 1070-84	32.67	1093.98 - 1094.29	33.59	1117-43 - 1117-75	34.31
1047-40 - 1047-71	32.16	1070-85 - 1071-17	32.86	1094-30 - 1094-62	33.60	1117.76 - 1118.07	34.32
1047-32 - 1048-04	32-17	1071-18 - 1071-49	32-89	1094.63 - 1094.95	33.61	1110-08 - 1118-40	34.33
1048-05 - 1048-37	32.18	1071-50 - 1071-82	32.90	1094.96 - 1095.27	33.62	1118-41 - 1118-72	34.35
1048-38 - 1048-09	35-16	1071-83 - 1072-14	32.91	1095-28 - 1095-60	33.63	1118.73 - 1119.05	
1048.70 - 1049.03	32.20	1072-15 - 1072-47	32.92	1095-61 - 1095-92	33.64	1119.06 - 1119.38	34.37
1049.03 - 1049.34	35-51	1072.48 - 1072.80	32.94	1095.93 - 1096.25	33.65	1119.71 - 1120.03	34.38
1049.35 - 1049.67	35.55	1072.01 - 1073.12	32.44	1046:56 - 1046:31	33.00	1114271 - 1120.03	34470
1049.68 - 1049.99	32.23	1073-13 - 1073-45	32.95	1096.58 - 1096.90	33.67	1120.04 - 1120.35	34.39
1050.00 - 1050.32	32-24	1073.46 - 1073.77	32.96	1096.91 - 1097.23	33.66	1120.36 - 1120.68	34.40
1050.33 - 1050.65	32.25	1073.78 - 1074.10	32.97	1097-24 - 1097-55	33.69	1120.69 - 1121.00	34.41
1050-66 - 1050-97	32.26	1074-11 - 1074-42	32 - 98	1097-56 - 1097-88	33.70	1121-01 - 1121-33	34-62
1050.98 - 1051.30	32 - 27	1074.43 - 1074.75	32 - 99	1097.89 - 1098.20	33.71	1121-34 - 1121-66	34.43
1051-31 - 1051-62	32.28	1074-76 - 1075-08	33-00	1098-21 - 1098-53	33.72	1121-67 - 1121-98	34-44
1051.63 ~ 1051.95	32.29	1075.09 - 1075.40	33.01	1098.54 - 1098.85	33.73	1121.99 - 1122.31	34-45
1051-96 ~ 1052-20	32.30	1075-41 - 1075-73	33.02	1096-86 - 1099-18	33.74	1122-32 - 1122-63	34-40
1052-29 - 1052-00	32.31	1075.74 - 1076.05	33.03	1099-19 - 1099-51	33.75	1122.64 - 1122.96	34-47
1052-61 - 1052-93	32.32	1076.06 - 1076.38	33.04	1099-52 - 1099-83	33.76	1122.97 - 1123.28	34.48
1052-01 - 1052-93	32.32	1076-39 - 1076-71	33.09	1099-84 - 1100-16	33.77	1123-29 - 1123-01	34.49
1053-26 - 1053-58	32.34	1076.72 - 1077.03	33.00	1100-17 - 1100-46	33.78	1123-02 - 1123-94	34-50
1053.59 - 1053.90	32.35	1077.04 - 1077.36	33.07	1100-49 - 1100-61	33.79	1123.95 - 1124.26	34.51
1053.91 - 1054.23	32.36	1077.37 - 1077.68	33-08	1100-82 - 1101-14	33.00	1124.27 - 1124.59	34.52
1054-24 - 1054-56	32.37	1077-09 - 1078-01	33.09	1101-15 - 1101-46	33.61	1124-60 - 1124-91	34.53
1054-57 - 1054-88	32.38	1078-02 - 1078.33	33.10	1101-47 - 1101-79	33.82	1174.92 - 1125.24	34.54
1054.89 - 1055.21	32.39	1078.34 - 1078.00	33+11	1101-80 - 1102-11	33.63	1125.25 - 1125.57	34.55
1055-22 - 1055-53	32.40	1078.67 - 1078.99	33-12	1102-12 - 1102-44	33.64	1125.58 - 1125.89	34.56
		1	1				

Note. The following are the maximum amounts you can deduct for each pay period. Remarque. Yous trouverez ci-dessous la cotisation maximale que vous pouvez retenir pour chaque période de paie.

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 periodes de paie par année	124.5
Brweekly	Aux deux semaines	47.89	13 pay penods a year	13 periodes de paie par année	95 70
Semimonthly	Bimensuel	51.88	22 pay periods a year	22 périodes de paie par année	56 50
Manthly	Mensuel	103 77			

ANNEXE COTISATIONS D ASSURANCE-CHÔMAGE

La deduction maximale de cotisations pour diverses pénodes de For the maximum premium deduction for various pay periods see paie ligure au bas de la presente page bottom of this page

Par- Hemmanderson From - De To - A  1129.00 - 1126.02  1126.02 - 1126.03  1126.03 - 1126.04  1126.03 - 1126.04  1126.08 - 1127.19  1126.08 - 1127.07  1127.03 - 1127.07  1127.03 - 1127.07  1127.03 - 1127.07  1128.04 - 1128.07  1128.05 - 1128.07  1128.05 - 1128.07  1128.06 - 1128.07  1128.07 - 1128.07  1128.08 - 1128.07  1128.09 - 1128.07  1128.09 - 1128.07  1128.09 - 1128.07  1138.07 - 1138.07  1138.07 - 1138.07  1138.07 - 1138.07  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 1138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.07 - 138.08  1138.08 - 138.08  30.08	Pay Hammoderston  From De To A  1149.35 - 1149.67 1149.68 - 1149.99 1190.00 - 1190.32 1150.63 - 1150.65 1150.68 - 1150.97 1150.78 - 1151.80 1151.61 - 1151.62 1151.62 - 1151.78 1152.29 - 1152.28 1152.29 - 1152.20 1152.61 - 1152.91 1152.40 - 1153.50 1153.59 - 1153.50 1153.59 - 1153.50 1153.59 - 1153.50 1154.57 - 1155.61	General Consister 33, 29 35, 29 35, 30 35, 31 35, 32 35, 33 35, 34 35, 35 35, 37 35, 37 35, 38 35, 37 35, 38 35, 37 35, 38 35, 39 35, 37 35, 38 35, 37 35, 38 35, 37 35, 38 35, 37 35, 38 35, 37 35, 38 35, 3	Pay Remomeration From Cm 1c A  1172.81 - 1173.12  1173.10 - 1173.45  1173.40 - 1173.47  1173.40 - 1174.10  1174.11 - 1174.62  1174.75 - 1174.0  1175.74 - 1174.0  1175.74 - 1174.0  1175.74 - 1176.05  1176.00 - 1175.00  1176.01 - 1174.01  1176.74 - 1176.01  1176.74 - 1176.01	36.01 36.02 36.03 36.03 36.05 36.05 36.07 36.09 36.10 36.11 36.12 36.13 36.13 36.13 36.13 36.13	Pay Permanentor  From - Dp 10 - A  1196.26 - 1196.57  1196.96 - 1196.90  1196.90 - 1197.27  1197.56 - 1197.80  1197.56 - 1197.80  1197.50 - 1198.20  1198.20 - 1198.31  1198.56 - 1198.81  1198.20 - 1198.81  1198.20 - 1198.81  1198.20 - 1198.81  1198.20 - 1198.81  1198.20 - 1198.81  1200.17 - 1200.81  1200.40 - 1200.81  1200.80 - 1201.60  1201.87 - 1201.70	136.73 36.73 36.73 36.75 36.77 36.77 36.77 36.77 36.77 36.78 36.77 36.82 36.83
Nemonderation   Demonstration   Demonstratio	From Oe 10 - A 1149.67 1149.68 - 1149.68 - 1149.69 1190.00 119	Consator (3A)  35-29 35-30 35-31 35-32 35-35 35-36 35-37 35-38 35-36 35-37 35-38 35-40 35-40 35-45 35-45 35-45	Remumerative  From (a	permun (creamun ) 36.01 36.02 36.03 36.00 36.07 36.05 36.07 36.13 36.13 36.15 36.15 36.15 36.15 36.15	Personage and the property of	Oramanor  Oramanor  of A-C  1 36.73  36.74  36.75  36.75  36.77  36.79  36.80  36.80  36.80  36.80
From - De 10 - A Command of AC	1149,35 - 1149.67 1149,48 - 1149.99 1190,49 - 1190,99 1190,49 - 1190,49 1190,49 - 1190,49 1190,49 - 1190,49 1191,49 - 1191,49 1191,49 - 1192,49 1192,29 - 1192,20 1192,29 - 1192,20 1193,29 - 1193,25 1194,29 - 1192,21 1194,29 - 1192,21 1194,29 - 1192,21 1194,29 - 1192,21 1195,22 - 1192,21	Consator (3A)  35-29 35-30 35-31 35-32 35-35 35-36 35-37 35-38 35-36 35-37 35-38 35-40 35-40 35-45 35-45 35-45	1172.61 - 1173.12 1171.11 - 1173.45 1173.10 - 1173.75 1173.20 - 1173.77 1173.20 - 1174.10 1174.11 - 1174.42 1174.21 - 1174.05 1175.00 - 1175.00 1175.00 - 1175.00 1175.00 - 1175.00 1175.74 - 1176.05 116.00 - 1176.38 1177.74 - 1177.96 1177.70 - 1177.96 1177.70 - 1177.96 1177.90 - 1176.01	36.01 36.02 36.02 36.03 36.05 36.05 36.07 36.07 36.09 36.10 36.11 36.12 36.13 36.15 36.15	1196.26 - 1196.57 1196.36 - 1196.60 1196.91 - 1197.23 1197.26 - 1197.56 1197.56 - 1197.58 1197.99 - 1196.20 1196.20 - 1196.20 1196.20 - 1196.20 1196.20 - 1199.51 1196.20 - 1199.51 1196.20 - 1290.50 1196.20 - 1290.50 1290.69 - 1290.60 1290.69 - 1290.60 1290.69 - 1290.60	Grammer  GA-C  3 50.73  30.74  30.75  30.77  30.77  30.70  30.77  30.80  30.80  30.80  30.80  30.80  30.80  30.80  30.80  30.80  30.80
1129-00 - 1126-22	1149,35 - 1149.67 1149,48 - 1149.99 1190,49 - 1190,99 1190,49 - 1190,49 1190,49 - 1190,49 1190,49 - 1190,49 1191,49 - 1191,49 1191,49 - 1192,49 1192,29 - 1192,20 1192,29 - 1192,20 1193,29 - 1193,25 1194,29 - 1192,21 1194,29 - 1192,21 1194,29 - 1192,21 1194,29 - 1192,21 1195,22 - 1192,21	35-29 35-30 35-31 35-32 35-32 35-34 35-35 35-36 35-37 35-38 35-39 35-41 35-42 35-43 35-45 35-45	1172.61 - 1173.12 1171.11 - 1173.45 1173.10 - 1173.75 1173.20 - 1173.77 1173.20 - 1174.10 1174.11 - 1174.42 1174.21 - 1174.05 1175.00 - 1175.00 1175.00 - 1175.00 1175.00 - 1175.00 1175.74 - 1176.05 116.00 - 1176.38 1177.74 - 1177.96 1177.70 - 1177.96 1177.70 - 1177.96 1177.90 - 1176.01	36.01 36.02 36.03 36.05 36.05 36.05 36.07 36.08 30.09 36.10 36.11 36.12 36.15 36.15 36.15	1196.26 - 1196.57 1196.36 - 1196.60 1196.91 - 1197.23 1197.26 - 1197.56 1197.56 - 1197.58 1197.99 - 1196.20 1196.20 - 1196.20 1196.20 - 1196.20 1196.20 - 1199.51 1196.20 - 1199.51 1196.20 - 1290.50 1196.20 - 1290.50 1290.69 - 1290.60 1290.69 - 1290.60 1290.69 - 1290.60	JA-C   30.73   30.75   30.75   30.75   30.75   30.70   30.70   30.80   30.80   30.80   30.80   30.80   30.80   30.80
1120-23 - 1126-67 34-58 1126-55 - 1126-67 34-59 1126-68 - 1127-19 34-59 1127-20 - 1127-52 34-51 1127-20 - 1127-52 34-51 1127-33 - 1127-52 34-51 1127-34 - 1128-17 34-52 1127-35 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1129-18 - 1129-15 34-55 1129-18 - 1129-15 34-52 1129-18 - 1129-15 34-52 1130-14 - 1130-13 34-72 1130-14 - 1130-13 34-72 1130-17 - 1131-10 34-72 1131-18 - 1131-17 34-72 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1133-19 34-73 1131-19 - 1133-19 34-73	1149.08 - 1149.99 1190.00 - 1190.92 1150.33 - 1130.05 1130.06 - 1150.07 1150.09 - 1151.30 1151.10 - 1151.02 1151.09 - 1151.22 1151.09 - 1152.28 1152.29 - 1152.20 1152.40 - 1152.91 1152.40 - 1152.91 1152.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.91	35-30 35-31 35-32 35-33 35-34 35-35 35-36 35-37 35-40 35-41 35-42 35-43 35-45 35-45 35-45	1173-10 - 1173-05 1173-06 - 1173-07 1173-18 - 1174-10 1174-11 - 1174-02 1174-05 - 1174-05 1174-07 - 1174-05 1175-09 - 1175-06 1175-09 - 1175-06 1175-09 - 1175-07 1175-12 - 1176-09 1176-09 - 1176-71 1176-09 - 1176-71 1176-09 - 1176-71 1176-09 - 1176-09 1177-09 - 1176-01 1177-09 - 1176-01 1177-09 - 1176-01	30.02 30.03 30.05 30.05 30.05 30.07 30.08 30.09 30.10 30.11 30.12 30.15 30.15 30.15	1196.59 - 1196.90 1196.59 - 1197.23 1197.26 - 1197.35 1197.26 - 1197.36 1197.30 - 1198.30 1197.30 - 1198.30 1198.50 - 1198.30 1198.50 - 1198.30 1198.50 - 1198.30 1198.50 - 1199.51 1198.60 - 1290.16 1190.17 - 1290.80 1200.17 - 1200.80 1200.17 - 1200.80 1200.82 - 1201.40	36.73   36.74   36.75   36.75   36.75   36.76   36.70   36.80   36.80   36.80   36.80   36.80   36.80
1120-23 - 1126-67 34-58 1126-55 - 1126-67 34-59 1126-68 - 1127-19 34-59 1127-20 - 1127-52 34-51 1127-20 - 1127-52 34-51 1127-33 - 1127-52 34-51 1127-34 - 1128-17 34-52 1127-35 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1128-18 - 1128-17 34-52 1129-18 - 1129-15 34-55 1129-18 - 1129-15 34-52 1129-18 - 1129-15 34-52 1130-14 - 1130-13 34-72 1130-14 - 1130-13 34-72 1130-17 - 1131-10 34-72 1131-18 - 1131-17 34-72 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-18 - 1132-08 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1132-19 34-73 1131-19 - 1133-19 34-73 1131-19 - 1133-19 34-73	1149.08 - 1149.99 1190.00 - 1190.92 1150.33 - 1130.05 1130.06 - 1150.07 1150.09 - 1151.30 1151.10 - 1151.02 1151.09 - 1151.22 1151.09 - 1152.28 1152.29 - 1152.20 1152.40 - 1152.91 1152.40 - 1152.91 1152.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.40 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.90 1153.50 - 1153.91	35-30 35-31 35-32 35-33 35-34 35-35 35-36 35-37 35-40 35-41 35-42 35-43 35-45 35-45 35-45	1173-10 - 1173-05 1173-06 - 1173-07 1173-18 - 1174-10 1174-11 - 1174-02 1174-05 - 1174-05 1174-07 - 1174-05 1175-09 - 1175-06 1175-09 - 1175-06 1175-09 - 1175-07 1175-12 - 1176-09 1176-09 - 1176-71 1176-09 - 1176-71 1176-09 - 1176-71 1176-09 - 1176-09 1177-09 - 1176-01 1177-09 - 1176-01 1177-09 - 1176-01	30.02 30.03 30.05 30.05 30.05 30.07 30.08 30.09 30.10 30.11 30.12 30.15 30.15 30.15	1196.59 - 1196.90 1196.59 - 1197.23 1197.26 - 1197.35 1197.26 - 1197.36 1197.30 - 1198.30 1197.30 - 1198.30 1198.50 - 1198.30 1198.50 - 1198.30 1198.50 - 1198.30 1198.50 - 1199.51 1198.60 - 1290.16 1190.17 - 1290.80 1200.17 - 1200.80 1200.17 - 1200.80 1200.82 - 1201.40	1 30 - 7 - 30 - 7 5 30 - 7 5 30 - 7 5 30 - 7 5 30 - 7 6 30 - 7 6 30 - 8 6 30 - 8 7 30 - 8 7 30 - 8 6 30 - 8 7 3
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1179.16 - 1179.87 34.68 1179.80 1179.86 1179.80 34.68 1179.80 1179.80 34.68 1179.81 1179.17 34.68 1179.17 34.78 1179.1	1132.94 - 1133.25 1153.26 - 1153.90 1153.59 - 1153.90 1153.91 - 1154.23 1154.24 - 1154.36 1154.87 - 1154.88 1154.89 - 1155.21 1153.94 - 1155.80 1155.94 - 1156.18	35.40   35.41   35.42   35.43   35.44   35.45   35.46	1176-39 - 1176-71 1170-72 - 1177-03 1177-04 - 1177-36 1177-37 - 1177-08 1177-59 - 1176-01 1178-02 - 1178-33	36.12 36.13 36.14 36.15 36.16 36.17	1109.84 - 1200.16 1200.17 - 1200.48 1200.89 - 1200.81 1200.82 - 1201.14 1201.15 - 1201.46	30.04 30.05 30.06 30.07 36.00 30.09
1129.40 - 1129.40 34-00 1129.61 - 1130.13 34-00 1129.61 - 1130.13 34-07 1130.14 - 1130.45 34-70 1130.49 - 1130.79 - 1131.10 34-72 1131.14 34-72 34-73 1131.44 - 1131.75 34-73 34-74 1131.20 - 1131.20 34-72 1131.20 - 1131.20 34-73 34-74 1131.20 - 1131.20 34-73 34-74 1131.20 - 1131.20 34-73 34-77 1132.27 - 1131.20 34-73 34-77 1132.27 - 1131.20 34-73 34-77 1131.20 34-73 34-77 1131.20 34-73 34-77 1131.20 34-73	1153-20 - 1153-50 1193-59 - 1153-90 1193-91 - 1154-23 1154-24 - 1154-56 1154-57 - 1154-68 1194-89 - 1155-21 1155-54 - 1155-80 1155-54 - 1155-80	35.41   35.42   35.43   35.44   35.45   35.46	1170-72 - 1177-03 1177-04 - 1177-36 1177-37 - 1177-08 1177-37 - 1177-08 1177-09 - 1178-01 1178-02 - 1178-33	36.15 36.16 36.15 36.16 36.17	1200.17 - 1200.40 1200.49 - 1200.61 1200.62 - 1201.14 1201.15 - 1201.46	36-86 36-86 36-87 36-88 36-89
1120-14 - 1130-45 3-4-79 1130-14 - 1130-45 3-4-70 1130-60 - 1130-78 3-4-71 1130-70 - 1131-10 3-4-71 1131-10 3-4-71 3-4-71 1131-70 - 1131-70 3-4-71 3-4-71 1131-70 - 1132-70 3-4-71 3-4-70 1132-70 - 1132-70 3-4-71 3-4-70 1130-70 - 1133-30 3-71 1132-71 - 1133-30 3-71 3-71 1130-71 3-4-70 1133-71 3-4-70 3-1133-71 3-4-70 3-6-71 3-71 3-71 3-4-70 3-71 3-71 3-71 3-71 3-71 3-71 3-71 3-71	1193-59 - 1153-90 1193-91 - 1154-21 1134-24 - 1154-56 1154-57 - 1154-68 1134-69 - 1155-21 1195-22 - 1155-80 1195-67 - 1155-80 1195-67 - 1156-18	35.42 35.43 35.44 35.45 35.40	1177.04 - 1177.36 1177.37 - 1177.68 1177.69 - 1178.01 1178.02 - 1178.33	36.14 36.15 36.16 36.17	1200.49 - 1200.81 1200.82 - 1201.14 1201.15 - 1201.46	36.86 36.88 98.06
1130:14 - 1130:45 34-70 1130:64 - 1130:45 1130:45 1130:45 1130:45 1130:45 34-71 1130:47 1131:40 34-72 1131:44 - 1131:47 34-72 1131:44 - 1131:47 34-72 1131:44 - 1131:47 34-73 34-74 1131:46 - 1132:46 34-79 34-79 1132:47 1132:47 34-70 34-79 1133:47 1133:47 1133:47 34-70 34-79 1133:47 1133:47 34-70 34-79 1133:47 34-70 34-79 1133:47 34-70 34-79 1133:47 34-70 34-79 34-79 1133:47 34-70 34-79 34	1193-59 - 1153-90 1193-91 - 1154-21 1134-24 - 1154-56 1154-57 - 1154-68 1134-69 - 1155-21 1195-22 - 1155-80 1195-67 - 1155-80 1195-67 - 1156-18	35.43 35.44 35.45 35.40	1177.37 - 1177.68 1177.69 - 1178.01 1178.02 - 1178.33	36-15 36-16 36-17	1200-82 - 1201-14	10.01 86.86 98.06
1130.00 - 1130.78 34-71 1130.79 - 1131.10 34-72 1131.11 - 1131.43 34-72 1131.44 - 1131.75 34-74 1131.76 - 1132.08 34-75 1132.09 - 1132.41 34-76 1132.02 - 1132.30 34-75 1132.74 - 1133.00 34-78 1139.07 - 1133.36 34-79 1139.07 - 1133.371 34-60 1139.07 - 1133.371 34-60 1139.77 - 1134.03 33-61	1193-01 - 1154-23 1154-24 - 1154-56 1154-57 - 1154-88 1134-89 - 1155-21 1135-22 - 1155-53 1135-34 - 1155-18	35.44 35.45 35.46	1177.69 - 1178.01	36-16	1201-15 - 1201-46	36.88
1130.79 - 1131.10 34-72 1131.10 1131.10 134-72 1131.14 1131.45 - 1131.75 34-73 1131.44 - 1131.75 34-73 1131.46 - 1132.01 132.01 132.01 132.01 132.01 132.01 132.01 132.01 132.01 132.01 133.01	1154.24 - 1154.56 1154.57 - 1154.88 1194.89 - 1155.21 1195.22 - 1155.53 1195.34 - 1155.86 1195.87 - 1156.18	35.45 35.46 35.47	1177.69 - 1178.01	36-16	1201-15 - 1201-46	10.49
1131-41 - 1131-43 3-473 3-474 1131-470 3-474 1131-70 3-474 1131-70 3-474 1131-70 3-474 1131-70 3-474 1131-70 3-475	1154.57 - 1154.88 1154.89 - 1155.21 1155.22 - 1155.21 1155.34 - 1155.80 1155.87 - 1156.18	35.45 35.46 35.47	1176-02 - 1176-33	36.17	1201-47 - 1201-74	10.49
1131.64 - 1132.72 34.74  1131.76 - 1132.08 34.75  1132.42 - 1132.41 34.75  1132.42 - 1132.73 34.77  1132.74 - 1133.03 34.77  1133.39 - 1133.71  1133.72 - 1134.03 34.60  133.72 - 1136.03 34.60	1194-89 - 1155-21 1195-22 - 1155-53 1195-34 - 1155-80 1195-87 - 1156-18	35.40				
1331-76 - 1132-08 34-75 1332-09 - 1132-41 34-75 1332-42 - 1132-73 34-77 1132-74 - 1133-06 34-79 1133-07 - 1133-38 34-79 1133-39 - 1133-71 34-80 1133-72 - 1134-03 34-81	1195.22 - 1199.53 1195.34 - 1195.80 1195.87 - 1196.18	35.47			1201-80 - 1202-11	36.90
1132.09 - 1132.41 34.75 1132.42 - 1132.73 34.77 1132.74 - 1133.03 34.78 1133.07 - 1133.38 34.79 1133.39 - 1133.71 34.80 1133.72 - 1134.03 34.81	1195.84 - 1155.80					
1132.09 - 1132.41 34.75 1132.42 - 1132.73 34.77 1132.74 - 1133.00 34.78 1133.07 - 1133.38 34.79 1133.19 - 1133.71 34.80 1133.72 - 1134.03 34.81	1195.84 - 1155.80		1178.67 - 1178.99	36.19	1202-12 - 1202-44	30.91
1132.42 - 1132.73   34.77 1132.74 - 1133.06   34.78 1133.07 - 1133.38   34.79 1133.39 - 1133.71   34.80 1133.72 - 1134.03   34.01	1195.87 - 1156.18	35.48	1179-00 - 1179-31	30.20	1202-05 - 1202-70	30.92
1132.74 - 1133.06 34.78 1133.07 - 1133.38 34.79 1133.39 - 1133.71 34.60 1133.72 - 1134.03 34.61	H AAJJ007 - 1470016	35-49	1179-32 - 1179-64	36.21	1202.77 - 1203.09	36.93
1193-07 - 1193-38 34-79 1193-39 - 1193-71 34-80 1193-72 - 1194-03 34-81	1104 10 - 1104 61	35.50	1179-05 - 1179-90	30.22	1203-10 - 1203-42	30.40
1133.39 - 1133.71 34.80	1156-19 - 1150-51	35.51	1179.97 - 1180.29	36.23	1203.43 - 1203.74	30.95
1133-72 - 1134-03   34-81	1150-52 - 1150-84				1203.75 - 1204.07	30.90
	1150.85 - 1157.10	35.52	1180-30 - 1180-61	30-20	1203.75 - 1204.07	
1134-04 - 1134-36   34-02	1157-17 - 1157-49	35.53	1180.62 - 1180.94	36.25	1204.08 - 1204.39	36.97
	1157-50 - 1157-01	35.54	1180-95 - 1181-27	30.20	1204-40 - 1204-12	30.40
1134.37 - 1134.69 34.83	1157-02 - 1150-14	35.55	1101-28 - 1181-59	36-27	1204.73 - 1205.04	. 36.99
		** **		30.28	1205-05 - 1205-17	37.00
1134.70 - 1135.01 34.84	1150-15 - 1150-46	35.56	1101-60 - 1101-92		1205-36 - 1205-70	31.01
1135-02 - 1135-34 34-85	1158-47 - 1156-79	35.57	1181-93 - 1182-24	96.06	1205.71 - 1206.02	37.02
1135.35 - 1135.86 34.86	1158.80 - 1159.12		1182.58 - 1182.89	30.31	1206.03 - 1200.35	37.63
1135-67 - 1135-99 34-87	1159-13 - 1159-44	35.59	1162.90 - 1183.22	36.32	1206.36 - 1206.67	37.04
1130.00 - 1136.31 34.88	1159.45 - 1159.77	35.60			1200.00 - 1200.00	17.05
1134-32 - 1134-64 34-89	1159-78 - 1160-09	35.01	1103-23 - 1103-99	36+33		37.06
1134.45 - 1136.97 34.90	1160-10 - 1160-42	35.62	1183.56 - 1183.87	36.34	1207.01 - 1207.32	
1130.98 - 1137.29 34.91	1140-43 - 1100-74	35.03	1103-00 - 1104-20			37.00
1137.30 - 1137.02   34.92	1140.75 - 1141.07	35.64	1184-21 - 1184-52	36.36	1207.66 - 1207.98	37.000
		35-65	1184.53 - 1184.85	36.37	1207.99 - 1208.30	37-09
1137.63 - 1137.94 34.93	1101-06 - 1101-40	35.66	1184.80 - 1185.17	30.30	1208-31 - 1208-03	37.10
1137.95 - 1130.27 34.94	1161-41 - 1161-72	35.67	1185.18 - 1185.50	36.39	1208-64 - 1208-95	37-11
1130-20 - 1130-59 34-95	1161.73 - 1162.05		1185-51 - 1185-83	30-40	1500-40 - 1500-58	37-14
1138-60 - 1138-92   34-96	1162.06 - 1162.37	35.68	1185.84 = 1186.15	30.41	1209.79 - 1209.60	37-13
1138.93 - 1139.25   34.97	1102.38 - 1102.70	35.69			1504-01 - 1504-43	1 27-14
1139-26 - 1139-57 34-98	1162-71 - 1163-02	35.70	1180-10 - 1180-48	36.42	1209.61 - 1209.93	37-15
1139.58 - 1139.90   34.99	1103-03 - 1103-35	35.71	1186.49 - 1186.80	34.43	1209.94 - 1210.26	37-10
1139.91 - 1140.22   35.00	1163.36 - 1163.66	35.72	1100-81 - 1187-13	10.44	1210.59 - 1210.91	37.17
1140.23 - 1140.55   35.01	1103.09 - 1104.00	35.73	1187-14 - 1187-45	30.45	1510.24 - 1510.41	81011
		1 20 21	1107 44 - 1107 76	30-90	1210.92 - 1211.23	37-18
1140.56 - 1140.87   35.02	1164-01 - 1164-33	35.74	1187-46 - 1187-78	30.47	1211-24 - 1211-56	. 37.19
1140.00 - 1141.20   35.03	1104-34 - 1104-05		1188-12 - 1188-43	30.40	1211.57 - 1211.00	37.20
1141-21 - 1141-53   35-04	1104-00 - 1104-98	35.76	1100-12 - 1100-41		1211-69 - 1212-21	37-26
1191-59 - 1141-05   35-05	1104.99 - 1105-30	35.77	1188-44 - 1186-76	30.49	1212.22 - 1212.54	37.22
1141.86 - 1142.10   35.06	1165.31 - 1165.63	35.78	1188.77 - 1189.08	36-90	1212-022 - 1212-79	
1142-19 - 1142-50 35-07	1105-04 - 1105-96	35.79	1109-09 - 1109-41	30-51	1212-95 - 1212-06	37.23
1142.51 - 1142.83 35.08	1145.97 - 1186-28	35.80	1189-42 - 1189-73	36.52	1212-07 - 1213-19	
1142-84 - 1143-15   35-09	1100-29 - 1100-01	35.81	1189-74 - 1190-00	36-53	1213-20 - 1213-51	37-25
1143-16 - 1143-48 35-10	1166-62 - 1166-73	35.82	1190.07 - 1190.39	36.54	1213-92 - 1213-04	37.26
1143.49 - 1143.01   35.11	1100-94 - 1107-20	35.83	1190-40 - 1190-71	36.55	1213.05 - 1214.16	37-27
1143-82 - 1144-13   35-12	1167-27 - 1167-58	35.84	1190-72 - 1191-04	30.50	1214-17 - 1214-44	
1144.14 - 1144.46   35.13	1107.59 - 1107.91	35.85	1191.05 - 1191.36	36.57	1214-50 - 1214-82	37.29
1144-47 - 1144-78 35-14	1167-92 - 1168-24	35.80	1191.37 - 1191.69	30.58	1214-63 - 1215-14	37.30
	1168.25 - 1168.56	35.87	1191-70 - 1192-01	30.59	1215-15 - 1215-47	37.33
1144.79 - 1145.11   35.15	1168.57 - 1168.89	35.88	1192-02 - 1192-34	30.00	1215-46 - 1215-79	37.52
	1108.90 - 1109.21	35.89	1192.35 - 1192.67	36.61	1215-80 - 1216-12	37.33
1145-44 - 1145-76   35-17	1169-22 - 1169-54	35.90	1192-68 - 1192-99	30-02	1210-13 - 1210-99	37.34
1145.77 - 1146.09   35-10	1169.55 - 1169.86	35.91	1193.00 - 1193.32	36.63	1216-45 - 1216-77	37.35
1146.10 - 1146.41 35.19				1		+
1144-42 - 1146-74 35-20	1169-87 - 1170-19	35.92	1199.33 - 1195.64	30.04	1216-78 - 1217-10	37.36
1146.75 - 1147.06 35-21	1170-20 - 1170-92	35.93	1199.09 - 1193.97	30.05	1217-11 - 1217-92	. 37-31
1147.07 - 1147.39 35.22	1170.53 - 1170.84	35.94	1193.98 - 1194.29	36.66	1217-49 - 1217-75	37.30
1147-40 - 1147-71 35-23	1170-05 - 1171-17	35.95	1194.30 - 1194.62	30.67	1217-70 - 1216-07	37.19
8141-40 - 1141-11 33-63	1171-18 - 1171-49	39.90	1194.63 - 1194.95	36.68	1218.08 - 1218.40	37-40
1147.72 - 1148.04 35.24	1171.50 - 1171.60	35-97	1194-96 - 1195-27	36.69	1210-41 - 1210-72	10-72
1148-05 - 1148-37 35-25	1171.50 - 1171.62	35.98	1195.28 - 1195.60	36.70	1210.73 - 1219.05	37.42
1148-38 - 1148-69   35-24	1172-15 - 1172-47	35.99	1199-01 - 1195-92	30.71	1219.00 - 1419.38	31.43
1146.70 - 1149.02 35-27	1172.48 - 1172.80	36.00	1195.93 - 1196.25	36.72	1219-39 - 1219-70	37.44
1149.03 - 1149.34 35.28	1712000 - 1212000	, ,,,,,,,		1		
			1			

te. The following are the maximum amounts you can deduct for each pay period.

marque. Yous trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque periode de paie.

Hebdomadaire 23.95 Aux daux semaines 47.89 Birmensuel 51.88 Mensuel 103.77

10 pay periods a year 13 pay periods a year 22 pay periods a year 22 pay periods a year 22 periodes de paie par année 22 periodes de paie par année

SCHEDULE

UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE

COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see bottom of this page.

La déduction maximale de cotisations pour diverses périodes de paie figure au bas de la presente page.

Pay	UI	Pay	Ui	Pay	UI	Pay	UI
Rémunération	Cotisation	Rémuneration	Cotisation	Remuneration	Cotisation	, Remuneration	Colsation
From - De To - A	d A-C	From - De To - A	d A-C	From De To A	I dA-C	From De To - A	d A-C
1219-71 - 1220-03	1 37.45	1243.16 - 1243.48	38-17	1266-62 - 1266-93	38.89	1290.07 - 1290.39	39.61
1220.04 - 1220.35	37.46	1243-49 - 1243-81	38.18	1260.94 - 1267.26	30.90	1290-40 - 1290-71	39.62
1220.36 - 1220.68	37.47	1243.82 - 1244.13	38.19	1267.27 - 1267.58	36.91	1290.72 - 1291.04	39.63
1220.69 - 1221.00	37.48	1244-14 - 1244-46	38.20	1267-59 - 1267-91	38.92	1291-05 - 1291-36	39.04
1221.01 - 1221.33	37.49	1244-47 - 1244-78	38.22	1207.92 - 1208.24	38.93	1291.37 - 1291.69	39.65
1221.67 - 1221.98	37.51	1245.12 - 1245.43	38-23	1268.57 - 1268.89	38.95	1292.02 - 1292.34	39.67
1221.99 - 1222-31	37.52	1245-44 - 1245-76	30.24	1268-90 - 1269-21	38-96	1292.35 - 1292.67	39-66
1222-32 - 1222-63	37.53	1245.77 - 1246.09	38.25	1269.22 - 1269.54	36.97	1292.68 - 1292.99	39.69
1222.64 - 1222.96	37.54	1246.10 - 1246.41	30.26	1269-55 - 1269-86	38.98	1293.00 - 1293.32	39.70
1222.97 - 1223.26	37.55	1246-42 - 1246-74	38.27	1269-87 - 1270-19	38.99	1293.33 - 1293.64	39.71
1223.29 - 1223.61	37.56	1246.75 - 1247.06	38.28	1270-20 - 1270-92	39.00	1293.65 - 1293.97	39.72
1223-62 - 1223-94	37.57	1247-07 - 1247-39	38.29	1270-53 - 1270-84	39.01	1293-98 - 1294-29	39.75
1223.95 - 1224-26	37.58	1247.40 - 1247.71	38.30	1270-85 - 1271-17	39.02	1294.30 - 1294.62	39.74
1224.27 - 1224.59	37.59	1247-72 - 1248-04	36-31	1271-18 - 1271-49	39.03	1294-63 - 1294-95	39.75
1224.60 - 1224.91	37.60	1248.05 - 1246.37	38.32	1271-50 - 1271-82	39-04	1294.96 - 1295.27	39.76
1225.25 - 1225.57	37.62	1248.70 - 1249.02	38.34	1272.15 - 1272.47	39.06	1295.61 = 1295.92	39.77
			·	Committee of the Colorest of t			
1225.58 - 1225.89	37-63	1249.03 - 1249.34	38.35	1272-48 - 1272-80	39.07	1295.93 - 1296.25	39.79
1225.90 - 1226.22	37.64	1249.35 - 1249.67	38.36	1272-01 - 1273-12	39.08	1290-20 - 1290-57	39.60
1220-23 - 1220-57	37.66	1250.00 - 1250.32	38.38	1273.46 - 1273.77	39.09	1296-91 - 1297-23	39-81
1226-88 - 1227-19	37.67	1250-33 - 1250-65	38.39	1273.78 - 1274.10	39-11	1297.24 - 1297.55	39.83
1227-20 - 1227-52	37-68	1250-06 - 1250-97	38.40	1274-11 - 1274-42	34-15	1297-50 - 1297-80	34.69
1227.53 - 1227.85	37.69	1250.98 - 1251.30	38.41	1274.43 - 1274.75	39.13	1297.89 - 1298.20	39.85
1227.86 - 1228.17	37.70	1251-31 - 1251-62	30.42	1274.76 - 1275.08	39-14	1290.21 - 1290.53	39.00
1228-18 - 1228-50	37.71	1251.63 - 1251.95	38.43	1275.09 - 1275.40	39.15	1298.54 - 1298.85	39.87
1228.51 - 1228.82	37.72	1251.96 - 1252.28	38.44	1275.41 - 1275.73	39-16	1298.86 - 1299.18	39.88
1226.83 - 1229.15	37.73	1252.29 - 1252.60	38.45	1275.74 - 1276.05	39.17	1299-19 - 1299-51	34.89
1229-16 - 1229-47	37.74	1252.61 - 1252.93	38.46	1276.06 - 1276.38	39.18	1299-52 - 1299-83	39.90
1229.48 - 1229.80	37.75	1252.94 - 1253.25	38.47	1276.39 - 1276.71	39.19	1299-04 - 1300-16	19.91
1230.14 - 1230.45	37.77	1253.59 - 1253.90	30.49	1277-04 - 1277-36	39.20	1300-49 - 1300-48	39.92
1230.46 - 1230.78	37.78	1253.91 - 1254.23	38.50	1277.37 - 1277.68	39.22	1300-82 - 1301-14	39.94
1230-79 - 1231-10	37.79	1254-24 - 1254-56	38.51	1277.69 - 1276.01	39.23	1301-15 - 1301-46	39.95
1231-11 - 1231-43	37.60	1254-57 - 1254-88	38.52	1278.02 - 1278.33	39.24	1301-47 - 1301-79	39.96
1231.44 - 1231.75	37+81	1254.89 - 1255.21	38.53	1278.34 - 1278.66	39.25	1301.60 - 1302.11	39.97
1231.70 - 1232.08	37.82	1255.22 - 1255.53	38.54	1278.67 - 1278.99	19.20	1302-12 - 1302-44 1302-45 - 1302-76	39.96
1232.09 - 1232.41	37.83	1255.54 - 1255.86	38.55	1279.00 - 1279.31	39.27	1302.45 - 1302.76	39.99
1232-42 - 1232-73	37.84	1255-07 - 1250-18	38.50	1279.32 - 1279.64	39.28	1302-77 - 1303-09	40-00
1233-07 - 1233-36	37.86	1250-52 - 1250-84	36.58	1279.97 - 1280.29	39.29	1303-10 - 1303-42	40.01
1233.39 - 1233.71	37.87	1256.85 - 1257-16	38-59	1280.30 - 1280.61	39.31	1303.75 - 1304.07	40.03
1233-72 - 1234-03	37.88	1257.17 - 1257.49	38.60	1240-62 - 1280-94	39.32	1304.08 - 1304.39	40.04
1234.04 - 1234.36	37.89	1257.50 - 1257.81	38.61	1280.95 - 1281.27	39.33	1304.40 - 1304.72	40.05
1234.37 - 1234.69	37.90	1257.82 - 1258.14	38 - 62	1281.28 - 1281.59	39.34	1304.73 - 1305.04	40.06
1234.70 - 1235.01	37.91	1258-15 - 1258-46	38-63	1281-60 - 1281-92	39.35	1305.05 - 1305.37	40.01
1235-02 - 1235-34	37.92	1258-47 - 1258-79	38.64	1281.93 - 1282.24	39.36	1305.38 - 1305.70	40.08
1235.35 - 1235.66	37.94	1250-80 - 1259-12	38.65	1282.25 - 1282.57	34.37	1305-71 - 1306-02	+0.09
1235.07 - 1235.47	37.95	1259.45 - 1259.77	38.66	1202.90 - 1203.22	39.38	1306.03 - 1306.35	40-10
1236.32 - 1230.64	37.96	1259.78 - 1260.09	38-68	1283.23 - 1283.55	39.40	1306.68 - 1307.00	40-12
1230.65 - 1236.97	37.97	1260-10 - 1260-42	38.89	1203.56 - 1283.87	39.41	1307-01 - 1307-32	+0-13
1236.98 - 1237.29	37.96	1260.43 - 1260.74	38-70	1383.88 - 1284.20	39.42	1307.33 ~ 1307.65	40.14
1237-30 - 1237-62	37.99	1260.75 - 1261.07	36.71	1284.21 - 1284.52	39.43	1307-66 - 1307-98	40.15
1237-63 - 1237-94	38.00	1261-08 - 1261-40	38.72	1284.53 - 1284.85	39.44	1307-99 - 1308-30	40.10
1237.95 - 1238.27	38-01	1261-41 - 1261-72	38.73	1284.86 - 1285.17	39.45	1308.31 - 1308.63	40.17
1238.26 - 1238.59	30.02	1201-73 - 1202-05	38.74	1285-18 - 1285-50	39-40	1308-64 - 1308-95	40.18
1238-60 - 1238-92	38.04	1262-06 - 1262-37	38.75	1285.51 - 1285.83	39.47	1308.96 - 1309.28	40.19
1239.20 - 1239.57	38.05	1262-71 - 1263-02	38.77	1286.10 - 1286.48	39.49	1309-61 - 1309-93	40-21
1239.58 - 1239.90	38-06	1263.03 - 1263.35	38-78	1280-49 - 1280-60	39.50	1309-94 - 1310-26	40.24
1239-91 - 1240-22	38.07	1263.36 - 1263.68	38.79	1286-81 - 1287-13	39.51	1910-27 - 1910-58	40.23
1240.23 - 1240.55	38.08	1263.69 - 1264.00	38.80	1287-14 - 1287-45	39.52	1310.59 - 1310.91	40.24
1240.50 - 1240.87	38.09	1264-01 - 1264-33	30.61	1287-46 - 1287-78	39.53	1310-92 - 1311-23	40.25
1240.88 - 1241.20	38.10	1204.34 - 1264.65	38-82	1287.79 - 1288.11	39.54	1311.24 - 1311.56	40.26
1241-21 - 1241-53 1241-54 - 1241-65	30-11	1204.00 - 1204.98	38-83	1288-12 - 1288-43	39.55	1311-57 - 1311-00	40-27
1241.86 - 1242.18	38.12	1204.49 - 1205.30	38 - 84	1288-44 - 1288-76	39.56	1311-89 - 1312-21	40-28
1242-19 - 1242-50	36.14	1205.04 - 1205.90	38.86	1289.09 - 1289.41	39.58	1312.55 - 1312.86	40.30
1242-51 - 1242-83	38-15	1265-97 - 1266-28	30-67	1289-42 - 1289-73	39.59	1312-87 - 1314-19	40.31
1242.84 - 1243.15	38.16	1200-29 - 1200-01	30.88	1289.74 - 1290.06	39.60	1313-20 - 1313-51	40.32

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la cotisation maximale que vous pouvez retenir pour chaque periode de paie.

Weekly Brweekly Semmonthly Monthly Hebdomedaire 23.95 Aux deux semaines 47.89 Bimensuer 51.88 Mensuel 103.77 10 pay periods a year 13 pay periods a year 22 pay periods a year 10 periodes de paie par annes 13 periodes de paie par année 22 périodes de paie par année 95.78 56.50

ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

For the	maximum prem	rum deduction	for various	pay penods	see
bottom	of this page				

La deduction maximale	de colisations pour	diverses périodes de
pare figure au bas de la	presente pape	

			-				
Pay	UE	Pay	Ut	Pay	1.0	Pay	1.8
Pérsuriération	Oremum	Hemuneration	DEMINISTR	Remuneration		Remunération	
					premum	Premission account	Premuir
From - De To - A	Cottaation	From - De To - A	Consistion	From - De To A	Cottastion		Cobsolion
Fram - Lie 10 - A	ďA-C	From - De To - A	DAC	Prom - De 10 A	J. da.C	From - De To - A	JAC
	_		_		_		
	1						
1313.52 - 1313.84	40.33	1336.98 - 1337.29	41.03	1300.43 - 1300.74	41.77	1383-86 - 1384-20	42.49
1313-05 - 1314-14	40.34	1337.30 - 1337.67	41.06	1300-75 - 1361-07	41.78		
1314-17 - 1314-49	40.35	1000				1384-21 - 1384-52	42.90
		1337.63 - 1337.94	41-07	1361-08 - 1361-40	41.79	1384.53 - 1384.85	42.91
1314.50 - 1314.82	40.30	1337.95 - 1338.27	41.08	1301-41 - 1301-72	41.00	13000 - 1305-17	42-52
1314-63 - 1315-14	40.37	1338.28 - 1338.59	41-09	1361.73 - 1362.05			94034
					41.81	1385-18 - 1385-50	42.53
1315-15 - 1315-47	40.38	1330.60 - 1336.92	41-10	1362-06 - 1362-37	41.82	1385.51 - 1385.03	42.54
1315.48 - 1315.79	40.39	1336.93 - 1339.25	41.11	1362.36 - 1362.70	41.63	1385-04 - 1380-15	
1315.60 - 1316.12							42.55
1313:40 - 1310:14	40.40	1339.26 - 1339.57	41-12	1302-71 - 1363-02	41.84	1300-10 - 1300-08	42.50
1316-13 - 1316-44	40.41	1339.58 - 1339.90	41.13	1363.03 - 1363.35	41.85	1300-49 - 1300-00	42.57
w + 10 m	·						
1310-45 - 1310-77	40.42						
1310-42 - 1310-11		1339.91 - 1340.22	41+14	1363.36 - 1363.60	41.00	1386-81 - 1387-13	42,58
1316-78 - 1317-10	40-43	1340.23 - 1340.55	41.15	1303.09 - 1304.00	41.87	1307-14 - 1307-95	42.59
1317-11 - 1317-42	40.44	1340.50 - 1340.87	41.16	1304-01 - 1304-33	41.88	1387-46 - 1387.78	
							42.60
1317-43 - 1317-75	40.45	1340.88 ~ 1341.20	41-17	1364.34 - 1364.65	41.09	1367.79 - 1366.11	42-61
1317.76 - 1318.07	40-46	1341.21 - 1341.53	41-18	1364.66 - 1364.98	41.90	1388-12 - 1388-43	42.62
1316.08 - 1316.40	40-47	1341-54 - 1341-05	41-19	1364.99 - 1365.30			
			45.05.		41.91	1389-44 - 1388-76	42.63
1318.41 - 1316.72	40.48	1341.86 - 1342.18	41-20	1365.31 - 1365.63	41.92	1388.77 - 1389.08	42.64
1318.73 - 1319.05	40-49	1342.19 - 1342.50	41.21	1365-04 - 1305-90	41.93	1389-09 - 1309-41	42.65
1319-00 - 1319-38	40.50	1342.51 - 1342.83	41.22	1365.97 - 1366.28	41.94	1309-42 - 1309-73	
			40000	120,041 - 1300158	42044	1307002 - 1307073	42+66
			T				-
1319.39 - 1319.70	40.51	1342.84 - 1343.15	41.23	1366-29 - 1366-61	41.95	1389-74 - 1390-06	42.67
1319.71 - 1320.03	40.52	1343.16 - 1343.46	43.24	1360-02 - 1300-93	41.90	1390-07 - 1390-19	42.60
1320-04 - 1320-35	40.53	1343.49 - 1343.81	41.25	1360-94 - 1367-26			
					41.97	1390-40 - 1390-71	42.49
1320-36 - 1320-68	1 40.54	1343.82 - 1344.13	41-26	1367-27 - 1367-58	41.98	1390-72 - 1391-04	42.70
1320-69 - 1321-00	40.55	1344-14 - 1344-40	41.27	1367-59 - 1367-91	41.99	1391-05 - 1391-36	42.71
1321-01 - 1321-33	40.56	1344.47 - 1344.78	41-28	1367.92 - 1300.24	42.00	1201 22 - 1201	
1321001 - 1321033		1344041 - 1344018				1391-37 - 1391-69	42.72
1321-34 - 1321-66	40.57	1344.79 - 1345.11	41.29	1368+25 - 1368+56	42-01	1391.70 - 1392.01	42.73
1321-67 - 1321-98	40-58	1345-12 - 1345-43	41.30	1368-57 - 1368-89	42.02	1392-02 - 1392-34	42.34
1321-99 - 1322-31	40.59	1345.44 - 1345.70	41-31	1368-90 - 1369-21	42.03	1392-35 - 1392-07	42.75
	10021		41436	1300010 1301111	46807	1345033 - 1345001	45013
1322-32 - 1322-63	40.60	1345.77 - 1346.09	41.32	1369.22 - 1369.54	42.04	1392.00 - 1392.99	42.76
1322-64 - 1322-96	40.01	1346.10 - 1346.41	41.33	1369.55 - 1369.86	42.05	1393.00 - 1393.32	42.77
1322.97 - 1323.28	40.62	1346.42 - 1346.74	41.34	1369-87 - 1370-19	42.06	1993-33 - 1393-64	42.79
1323-29 - 1323-61	40.63	1346.75 - 1347.06	41-35	1370-20 - 1370-52	42.07	1393-05 - 1393-97	92.79
1323.62 - 1323.94	40.64						45.13
		1347-07 - 1347-39	41.36	1370-53 - 1370-84	42.08	1393.98 - 1394.29	42.80
1323-95 - 1324-26	40.65	1347-40 - 1347-71	41.37	1370-05 - 1371-17	42.09	1394.30 - 1394.00	06.81
1324.27 - 1324.59	40.66	1347.72 - 1348.04	1 41-38	1371-18 - 1371-49	42.10	1394.63 - 1394.95	42-62
1924-60 - 1924-91	40.67	1348.05 - 1348.37	41.39	1371-50 - 1371-82	42.11	1394.90 - 1395-27	42.03
1324.92 - 1325.24	40.68	1340.30 - 1340.09		1371.03 - 1372.14		1395.28 - 1395.60	
1354-45 - 1352-54	1 40.08	1340.30 - 1340.07	41.40	13/1-05 - 13/2-14	42.12	1342.50 - 1342.00	42.84
	+		+ 1				
1325.25 - 1325.57	40.69	1348.70 - 1349.02	41.41	1372.15 - 1372.47	42.13	1395.61 - 1395.92	
1325.58 - 1325.89	40.70	1349.03 - 1349.34	41.42	1372-40 - 1372-80	42.14	1395.93 - 1496.25	44.00
1325.90 - 1326.22	40.71	1349.35 - 1349.67	41.43	1372-81 - 1373-12	42.35	1396-20 - 1396-57	42-87
				1312001 1313012			
1320-23 - 1320-54	40.72	1349.66 - 1349.99	41.44	1373-13 - 1373-45	42.14	1390.56 - 1390.90	42.88
1326.55 - 1326.87	40.73	1350.00 - 1350.32	41.45	1373-46 - 1373-77	42.17	1396.91 - 1397.23	42.09
1320-68 - 1327-19	40.74	1350-33 - 1350-65	41-40	1373-78 - 1374-10	44.10	1397.24 - 1397.55	00.54
					40020		
1927-20 - 1927-52	40.75	1350-66 - 1350-97	43.47	1374-11 - 1374-42	42.19	1397.50 - 1397.80	42.91
1327-53 - 1327-85	40.76	1350.98 - 1391.30	41-48	1374-43 - 1374-75	42.20	1397-89 - 1596-20	42.94
1327-86 - 1326-17	40.77	1351-31 - 1351-02	41-49	1374-76 - 1375-08	42.21	1398.21 - 1398.53	42.93
	_						
1326-10 - 1326-50	40.78	1351.63 - 1351.95	1 41.50	1375-09 - 1375-40	42.22	1390.54 - 1390.85	42.94
1320.51 - 1320.82	40.79	1391.96 - 1392.28	91-51	1375.41 - 1375.73	92.23	1398.86 - 1399.18	42.95
		1372.20		1226 24 - 1274 00	43 34		
1320.03 - 1329.15	40.80	1352.29 - 1352.60	41-52	1375.74 - 1376.05	42.24	1399.19 - 1399.51	42.96
1329-10 - 1329-47	40.81	1352-61 - 1352-93	41-53	1370-00 - 1370-38	42.25	1399-52 - 1399-63	92.47
1329-46 - 1329-80	40.82	1352.94 - 1353.25	42.54	1376.39 - 1376.71	42.26	1399.84 - 1400.16	42-90
1329-61 - 1330-13	40.83	1353.20 - 1353-50	41.55	1376.72 - 1377.03	42.27	1400-17 - 1400-48	92.99
		1333,50 - 1333,36	41033				
1330.14 - 1330.45	40.84	1353.59 - 1353.90	41.56	1377-04 - 1377-36	42.20	1400-49 - 1400-81	43.00
1330.46 - 1330.78	40.85	1353-91 - 1354-23	41.57	1377-37 - 1377-68	42.29	1400-02 - 1401-14	43.01
1330.79 - 1331.10	40.86	1354.24 - 1354.50	41.58	1377-69 - 1378-01	42.30	1401-19 - 1401-46	43.02
	.000		*****				
1331-11 - 1331-43	40.87	1354.57 - 1354.88	41.59	1378-02 - 1376-33	42.31	1401-47 - 1401-79	43.03
				1370.34 - 1370.00	42.32	1401-80 - 1402-11	43-44
1331-44 - 1331-75	40.88	1354-09 - 1355-21	41.40	7319034 . 7316000		6407040 - 5407081	43.05
1331-76 - 1932-08	40-89	1355.22 - 1355.53	41.61	1378-07 - 1370-99	42.33	1402-12 - 1402-44	
1332-09 - 1332-41	40.90	1355.54 - 1355.86	41.62	1379-00 - 1379-31	42.34	1402-45 - 1402-76	93-00
1332.42 - 1332.73	40.91	1355.07 - 1356-18	41.63	1379.32 - 1379.64	42.35	1402.77 - 1403.09	43-07
				1270 16 1270 0			43-08
1332.74 - 1333.00	40.92	1350-19 - 1350-51	41.64	1379-05 - 1379-90	42.36	1403-10 - 1403-44	43.08
1333.07 - 1333.38	40.93	1356.52 - 1356.84	41-65	1379.97 - 1380.29	42.37	1403.49 - 1403.74	43.09
1333.39 - 1333.71	40.94	1350.05 - 1357.10	41-00	1380.30 - 1380.61	42.30	1403.75 - 1404.07	43-10
1333.72 - 1334.03	40-95	1357.17 - 1357.49	41.67	1380-62 - 1380-94	42.39	1404.08 - 1404.99	43-11
1334.04 - 1334.30	40.96	1357-50 - 1397-81	41.68	1380.95 - 1381.27	42.40	1404.40 - 1404.72	43-12
1334.37 - 1334.09	40.97	1357-02 - 1358-14	41.69	1381.29 - 1381.59	42.41	1404.73 - 1405.04	43.13
1224037 - 1334009				1301 40 - 1301 63		1403.05 - 1405.37	43-14
1334-70 - 1335-01	40.96	1356.15 - 1358.46	41.70	1381-60 - 1381-92	42.42		
1335-02 - 1335-34	40.99	1358-47 - 1358-79	41-71	1381-93 - 1382-24	42.43	1405.38 - 1405.70	43-15
1335.35 - 1335.06	41.00	1396.80 - 1399-12	41.72	1382-25 - 1362-57	42.44	1405.71 - 1406-02	43-14
1335.67 - 1335.99	41-01	1359.13 - 1359.44	41.73	1362.58 - 1302.89	42.45	1400-03 - 1404-35	43+17
			43 74	1382-90 - 1383-22	42.40	1900-36 - 1400-07	43.18
1336.00 - 1336.31	41.02	1359.45 - 1359.77	41-74	1702010 1707022		1400.08 - 1407-00	43-19
1334-32 - 1334-04	41.03	1359.78 - 1360.09	41.75	1383-23 - 1383-55	42.47	.400.00 - 1401.00	
1330-05 - 1336-97	41-04	1360-10 - 1340-42	41.76	1303.56 - 1303.07	42.48	1407-01 - 1407-37	43-20
							1
							-

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Vous trouversz ci-dessous la colisation maximale que vous pouvez retenir pour chaque periode de pele

Hebdomedaire 23.95 Aux deux semaines 47.89 Birnensuel 51.88 Mensuel 103.77

10 pay penods a year 10 périodes de paie par année 13 pay penods a year 22 pay penods a year 22 penodes de paie par année

124 52 95.78 56.60

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE

16 For the maximum premium deduction for various pay periods see

La déduction maximale de cotisations pour diverses periodes de

ottom of this page				paie figure au bas di	e la présent	le page	
Pay	UI	Pay	LIE	Pay	UK	Pay	U
Rémuneration	premium	Remuneration	premium	Remunération	premium	Remuneration	premium
	Consation		Cottastion	From - De To - A	Cotisation	From - De To - A	Comention
From - De To - A	dAC	From - De To - A	d A-C	From - De To - A	d A C	From - De To - A	ďA-C
1407-33 - 1407-65	43.21	1430.79 - 1431.10	43.93	1454.24 - 1454.56	64.65	1477-69 - 1478-01	45.31
1407-66 - 1407-98	43.22	1431-11 - 1431-43	43.94	1454-57 - 1454-88	44.66	1478-02 - 1478-33	45.38
1407.99 - 1408.30	43.23	1431-44 - 1431-75	43.95	1454.89 - 1455.21	44.67	1478.34 - 1478.66	45.35
1408.31 - 1408.63	43.24	1431.76 - 1432.08	43.90	1455.22 - 1455.53	44-68	1478-07 - 1478-99	45.60
1408-64 - 1408-95	43-25	1432-09 - 1432-41	43-97	1455.54 - 1455.86	44.69	1479-00 - 1479-31	45.41
1408-96 - 1409-28	43.26	1432-42 - 1432-73	43.98	1455.87 - 1456.18	44.70	1474.36 - 1479.64	45.42
1409.29 - 1409.60	43-27	1432.74 - 1433.06	43.99	1456-19 - 1456-51	44.71	1479-65 - 1479-96	45.43
1409-61 - 1409-93	43-28	1433-07 - 1433-38	44-00	1450.52 - 1450.84	44.72	1479-97 - 1480-29	45-44
1409-94 - 1410-26	43+29	1433-39 - 1433-71	44-01	1456.85 - 1457.16	44.73	1480-30 - 1480-61	45.45
1410-27 - 1410-58	43.30	1433.72 - 1434.03	44-02	1457-17 - 1457-49	44.74	1480-62 - 1480-94	45.46
1410-59 - 1410-91	43.31	1434.04 - 1434.30	44.03	1457.50 - 1457.01	44.75	1480-95 - 1481-27	45.41
1410.92 - 1411.23	43+32	1434-37 - 1434-69	44-04	1457.82 - 1458.14	44.76	1481-28 - 1481-59	45-41
1411-24 - 1411-56	43.33	1434-70 - 1435-01	44-05	1950-15 - 1450-40	46-77	1481-60 - 1461-92	45-49
1411-57 - 1411-68	43.34	1435.02 - 1435.34	44-06	1458.47 - 1458.79	44-78	1481-93 - 1482-24	45.50
1411-09 - 1412-21	43.35	1435.35 - 1435.00	44-07	1458-80 - 1459-12	44.79	1482-25 - 1482-57	45.51
1412-22 - 1412-54	43.36	1435.67 - 1435.99	44.08	1459.13 - 1459.44	44.80	1482-58 - 1482-89	45.5
1412-55 - 1412-06	43+37	1436-00 - 1436-31	44-09	1459.45 - 1459.77	44 a B 1	1482-90 - 1483-22	45.53
1412-07 - 1413-19	43.38	1436.32 - 1436.64	44-10	1459.78 - 1460.09	44.82	1483.23 - 1483.55	45.54
1413.20 - 1413.51	43.39	1430.65 - 1436.97	44-11	1460-10 - 1460-42	44.83	1483.56 - 1483.87	49.55
1413.52 - 1413.84	43-40	1436.98 - 1437.29	44-13	1460.43 - 1460.74	44.85	1483.88 - 1484.20	45.50
1413.85 - 1414.16					44.86	1484-53 - 1484-85	
1414-17 - 1414-49	43-42	1437.63 - 1437.94	44-14	1461-08 - 1461-40			45.58
1414-50 - 1414-82	43-43		44-15	1461-41 - 1461-72	44.87	1484-86 - 1485-17	43.59
1414-03 - 1415-14	43.44	1430-20 - 1438-59	44-16	1461.73 - 1462.05	44.68	1485.10 - 1485.50	45.60
1415-15 - 1415-47	43-45	1438-60 - 1438-92	44-17	1462.06 - 1462.37	44.69		45-61
1415.48 - 1415.79	43.46	1430-93 - 1439-25	44-18	1462.38 - 1462.70	44.90	1485-84 - 1486-15	45-62
1415.80 - 1416.12	43-47	1439-26 - 1439-57	44.19	1462.7} - 1463.02	44.91	1486.10 - 1486.48	45.63
1410-13 - 1410-44	43.48	1439.50 - 1439.90	44.20	1463-03 - 1463-35	44.92	1486.49 - 1486.80	45-69
1416-45 - 1416-77	43.49	1439.91 - 1440.22	44.21	1463.36 - 1463.68	44.93	1486-81 - 1487-14	45.45
1414.78 - 1417.10	43.50	1440-23 - 1440-55	44.22	1463.69 - 1464.00	44.94	1487-14 - 1487-45	45.66
1417-11 - 1417-42	43.51	1440.56 - 1440.87	44.23	1464.01 - 1464.33	44.95	1487-46 - 1467-78	45.67
1417-43 - 1417-75	43.52	1440-88 - 1441-20	44.24	1484.34 - 1464.65	44.96	1487.79 - 1486.11	45-66
1417.76 - 1418.07	43.53	1441-21 - 1441-53	44-25	1404-00 - 1404-98	44.97	1-00-12 - 1-00-43	45-69
1418-06 - 1418-40	43.54	1441-54 - 1441-85	44-26	1464.99 - 1465.30	44.98	1488.44 - 1486.70	45.70
1418-41 - 1418-72	43.55	1441-86 - 1442-18	44.27	1465.31 - 1465.63	44.99	1-68.77 - 1-69.00	-3-71
1418.73 - 1419.05	43.56	1442.19 - 1442.50	44.28	1465.64 - 1465.96	45-00	1489.09 - 1489.41	45.72
1419-06 - 1419-38	43-57	1442-51 - 1442-83	44.29	1465.97 - 1466.28	45.01	1489.42 - 1489.73	45.73
1419-39 - 1419-70	43.58	1442-84 - 1443-15	44-30	1406-29 - 1406-61	45-02	1489.74 - 1490.00	45.74
1419.71 - 1420.03	43.59	1443.16 - 1443.48	44.31	1400-62 - 1466-93	45.03	1490.07 - 1490.39	49.75
1420.04 - 1420.35	43.60	1443.49 - 1443.81	44.32	1466-94 - 1467-26	45-04	1490-40 - 1490-71	45.76
1420.36 - 1420.68	43.61	1443-82 - 1444-13	44.33	1467-27 - 1467-58	45.05	1490.72 - 1491.04	45.77
1420-49 - 1421-00	43.62	1444-14 - 1444-46	44.34	1407.59 - 1407.91	45-06	1491-05 - 1491-36	-5.70
1421-01 - 1421-33	43.63	1444-47 - 1444-78	44.35	1467-92 - 1468-24	45-07	1491.37 - 1491.69	45.79
1421.34 - 1421.66	43-64	1444.79 - 1445.11	44.37	1408.25 - 1408.50	45.08	1491.70 - 1492.01	45.80
							45-62
1421.99 - 1422.31	43-66	1445.44 - 1445.76	44.38	1468.90 - 1469.21	45-10	1492.35 - 1492.67	95.84
1422.04 - 1422.96	43.68	1446-10 - 1446-41	44.40	1469.55 - 1469.00	45.12	1493-00 - 1493-32	45.84
1422.97 - 1423.20	43-69	1440.42 - 1440.74	44.41	1469.07 - 1470.19	45.13	1493.33 - 1493.04	45.85
1423-29 - 1423-61	43.70	1440.75 - 1447.00	44.42	1470-20 - 1470-52	45-14	1493.65 - 1493.97	45.60
1423.62 - 1423.94	43.71	1447.07 - 1447.39	44.43	1470-53 - 1470-84	45.15	1493.98 - 1494.29	45.67
1423.99 - 1424.26	43.72	1447-40 - 1447-71	44.44	1470.85 - 1471.17	45.16	1494-30 - 1494-62	45.88
1424.27 - 1424.59	43.73	1447-72 - 1448-04	44.45	1471-18 - 1471-49	45-17	1494.03 - 1494.95	45.05
1424.00 - 1424.91	43.74	1440-05 - 1440-37	44-46	1471-50 - 1471-62	45-18	1494.96 - 1495.27	49.90
1424-92 - 1425-24	43.75	1448.38 - 1448.69	44.47	1471-03 - 1472-14	45.19	1495.28 - 1495.60	49.91
1425.25 - 1425.57	43.76	1448-70 - 1449-02	44-46	1472-15 - 1472-47	45.20	1495.61 - 1495.92	45.92
1425.58 - 1425.89	43.77	1449.03 - 1449.34	44.49	1472-48 - 1472-80	45.21	1495.93 - 1496.25	45.9
1425-90 - 1426-22	43.78	1449.35 - 1449.67	44-50	1472-81 - 1473-12	45.22	1490-20 - 1496-57	45.9
1424-23 - 1424-54	43.79	1449.68 - 1449.99	44.51	1473.13 - 1473.45	45.23	1496.58 - 1496.90	45.95
1420.55 - 1426.87	43-80	1450.00 - 1450.32	44.52	1473-40 - 1473-77	45.24	1496-91 - 1497-23	45.91
1426.88 - 1427.19	43.61	1490.33 - 1490.65	44.53	1473.78 - 1474.10	45.25	1497-24 - 1497-55	45.9
1427-20 - 1427-52	43.02	1450-00 - 1450-97	44.54	1474-11 - 1474-42	45.20	1497.56 - 1497.88	45.9
1427.53 - 1427.85	43.83	1450.98 - 1451.30	44.55	1474-43 - 1474-75	45.27	1497.89 - 1498.20	49.9
1427.86 - 1428-17	43.84	1451.31 - 1451.62	44.56	1474-76 - 1479-08	45.28	1498-21 ~ 1498-53	46.0
1428.10 - 1428.50	43.85	1451-03 - 1451-95	44.57	1475-09 - 1475-40	45.29	1494-54 - 1498-85	40.0
1428.51 - 1428.82	43.86	1451.90 - 1452.28	44.58	1475-41 - 1475-73	45.30	1498.86 - 1499.18	46.0
1428-03 - 1429-15	43-87	1452-29 - 1452-60	44.59	1475.74 - 1476.05	45.31	1494-19 - 1449-51	90.0
1429-16 - 1429-47	43.66	1452-61 - 1452-93	44.60	1476-06 - 1476-38	45.32	1499.52 - 1499.83	46.0
1429.48 - 1429.80	43.89	1452-94 - 1453-25	44-61	1476-39 - 1476-71	45.33	1494-84 - 1500-10	46.0
1429.61 - 1430.13	43.90	1453-26 - 1453-58	44.62	1476.72 - 1477.03	45.34	1500.17 - 1500.48	46.00
1430-14 - 1430-45	43.91	1453.59 - 1453.90	44.63	1477.04 - 1477.36	45.35	1500-49 - 1500-61	46.0
1430-46 - 1430-76	43.92	1453.91 - 1454.23	44-64	1477-37 - 1477-68	45.36	1900-02 - 1501-14	46.0
3 - 5 - 6 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7	-3076	1-200	7				

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque période de paie

Weekly Brweekly	Hebdomadaire Aux deux semaines		10 pay penods a year 13 pay penods a year	10 pénodes de paie par année 13 périodes de paie par année	124.52 95.78
Semimonthly	Bimenauel	51.88	22 pay periods a year	22 pénodes de paie par année	56.60
Monthly	Administrati	103.77			

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods sec

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ANNEXE

COTISATIONS D'ASSURANCE-CHOMAGE La deduction maximale de cotisations pour diverses periodes de pare figure au bas de la presente page

From De To A   dAC	From De To A gA	an From De T. A	S A	finger by the s	4 4 A
1501-15 - 1501-46   46-09	1524.60 - 1524.91   46.			1571.50 - 1571.82	48.24
1501-47 - 1501-79 : 40-10	1524.92 - 1525.24   46.		47.54	1571-83 - 1572-15	40.10
1501-80 - 1502-11 : 40-11	1525.25 - 1525.57 46.		47.55	1572-15 - 1572-47	40-27
1502-12 - 1502-44 . 40-12	1525.58 - 1525.89   46-		47.50	.572.40 - 1572.60	40.00
1502.45 - 1502.76 46.13	1525.90 - 1526.22   46.		47.55	1573-13 - 1573-12	48.29
1502-77 - 1503-09   46-14	1576.55 - 1526.87 40.		47.59	1573.46 - 1573.77	48.31
1503.43 - 1503.74   40-10	1526-88 - 1527-19   40-		47.06	1573-70 - 1574-10	40-34
1903.75 - 1504.07   90.17	1527.20 - 1527.52 40.		47.01	1574-11 - 1574-42	48.33
	1	,			
1504.08 - 1504.39 46.18	1527.53 - 1527.85 46.	.90 1550.98 - 1551.30	67.62	1574.43 - 1574.75	48.34
1504-40 - 1504-72   46-19	1527.00 - 1528.17   46.		47-64	1574-70 - 1575-08	-0.55
1504.73 - 1505.04   46.20	1528-18 - 1528-50   40-		47.65	1575.04 - 1575.40	40.30
1505.05 - 1505.37   +b.21 1505.38 - 1505.70   46.22	1520-03 - 1529-15 46-		67.66	1575.74 - 1576.05	46.38
1505.71 - 1500.02 ' 40.23		.95   1352.61 - 1552.93 ;	47.67	1570-00 - 1570-38	46.54
1506.03 - 1506.35   46.24	1529.48 - 1529-80 40.	.96   1552.94 - 1553.25 .	47.68	1576.39 - 1576.71	48.40
1500-30 - 1500-07   46-25	1529-61 - 1530-13   46-	.97 1553.26 - 1553.56	41.69	1570.72 - 1577.05 (	48+43
1500.68 - 1507.00 1 46.26	1530-14 - 1530-45 46.	.98   1553.59 - 1553.90	47.70	1577.04 - 1577.36	48 + 42
1507.01 - 1507.32 1 46-27	1530-40 - 1530-76 46.	.99   1553.91 - 1554.23	47.71	1577.37 - 1577.68	48.43
1507.33 - 1507.65   40.20	1530-79 - 1531-10   47-	-00 1554-24 - 1554-56	41.12	1577-04 - 1578-01	20.24
1507.66 - 1507.96 1 46.29	1531-11 - 1531-43   47.	.01 1354.57 - 1554.88	47.73	1578-02 - 1578-33	46.45
1507.99 - 1508.30   46.30	1531.44 - 1531.75 474		47.14	1578.34 - 1578.00	40.40
1508.31 - 1508.63   46.31		.03   1995.22 - 1995.53	47.75	1578-67 - 1578-99	48-47
1508.64 - 1508.95 - 40.32		-04 1555-54 - 1555-86 -05 1555-87 - 1556-18	41.10	1579-00 - 1579-31	48.49
1508-96 - 1509-28   46-33		.05   1995.87 = 1996.18 .06   1996.19 = 1996.51	47.10	1579.05 - 1579.04	48.44
1509.29 - 1509.60   40.34		.07 1550.57 - 1550.64	47.79	1579.97 - 1580.29	48.51
2 mm 20 11 g 10000					
1509.94 - 1510-26   46-36		.08 1996.85 - 1997.16 .09 1557.17 - 1957.49	47.00	1580-30 - 1580-61	48.52
1510.27 - 1510.58 40-37		.10 1557.50 - 1557.81	47.87	1580-95 - 1581-27	48.54
1510.92 - 1511.23 1 40.39		-11 1557.82 - 1558-14	47.83	1581-28 - 1581-59	40.55
1511.24 - 1511.56 : 46.40	1534.70 - 1535.01 47.	.12   1958.19 - 1958.46	47.84	1981.60 - 1581.92	48.56
1511-57 - 1511-86 . 40-41	1535.02 - 1535.34   47.	.13 1550.47 - 1550.7V	41.85	1501.93502.24	90.57
1511.09 - 1512.21 : 46.42	1535.35 - 1535.06   47.	-14 1550-80 - 1559-12	47.86	1502.75 - 1582.57	48.58
1512-22 - 1512-54   40-43		.15 1559.13 - 1559.44	97-87	1582.90 - 1583.22	46.0C
1512.55 - 1512.86 : 46.44	1536-00 - 1536-31   47-	.16 1959.49 - 1959.77	47.88	1502.40 - 1503-27	40.00
1512.87 - 1513.19 46.45	1530.32 - 1530.64 47.	-17 1559-78 - 1560-09	47.89	1583.23 ~ 1583.55	48.61
1513-20 - 1513-51 40-46	1530.65 - 1530.97 47	-18 1500-10 - 1500-42	47.90	1503.50 - 1505.67	98.0(
1913-52 - 1513-84   46-47	1536-98 - 1537-29 47.	.19   1560.43 - 1560.74	47.91	1903.08 - 1984.20	48.03
1513.85 - 1514.16   40.48		.20 1560-75 - 1561-07	47.94	1584.21 - 1564.52	46.04
1514-17 - 1514-49   46-49		-21   1561.00 - 1561.40   -22   1561.41 - 1561.72	47.93	1584-53 - 1584-85	46.00
1514.50 - 1514.82   46.50		.22   1501-41 - 1501-72   .23   1501-73 - 1502-05	47.94	1505.18 - 1505.50	48.67
1514.83 - 1515.14   46.51 1515.15 - 1515.47   46.52		.24   1502-00 - 1502-37	47.90	1585-51 - 1585-83 '	48+00
1515.48 - 1515.79 46.53	1538.93 - 1539.25 47.	.25   1962-38 - 1962-70	47.97	1585-84 - 1586-15	48.69
	PRODUCTION TO THE TOTAL	1962.71 - 1963.02	47.98	1586.16 - 1586.48	48.70
1515-80 - 1516-12 46-54		.26 1962.71 = 1963.02 .27 1963.03 = 1963.35	47.99	1580-49 - 1580-60	40.11
1516-13 - 1516-44   40-55 1516-45 - 1516-77   46-50	1539.91 - 1540.22 47	.20 1503.36 - 1563.68	48.00	1586.81 - 1587-13	48.72
1510-78 - 1517-10 40-57	1540-23 - 1540-55 47	29 1503-09 - 1504-00	48-0.	1581-10 - 1561-05	46.13
1517-11 - 1517-42   46-58	1540.56 - 1540.87 47.	.30   1564-01 - 1564-33	48.02	1587.46 - 1587.78	48.74
1517-43 - 1517-75 46-59	1540-88 - 1541-20 47.	.31 1504.34 - 1504.05	48-03	1587-79 - 1508-11	46.75
1517.76 - 1518.07   +6.60		.32 1564.66 - 1564.98	48.04	1588-17 - 1588-43	48.70
1516-08 - 1518-40   40-01	1541.54 - 1541.85 47.	.33   1564.99 - 1565.30   .34   1565.31 - 1565.63	48.00	1988.77 - 1989.08	48.76
1518-41 - 1518-72   46-62					
1518.73 - 1519.05 46.63		.35 1565-64 - 1565-96	48+07	1589.09 - 1589.41	48.79
1519.00 - 1519.38 40.04	1542.51 - 1542.83 47.	.36   1505.97 - 1506-20	48.09	1589-74 - 1589-73	46.80
1519.39 - 1519.70 46.65		1500-29 - 1500-01 1500-02 - 1500-93	48-04	1590-07 - 1540-19	98.04
1519-71 - 1520-03   +0-66		1366-94 - 1567-26	48.11	1990-40 - 1590-71	46.63
1520.04 - 1520.35 46.67		140   1507-27 - 1507-50	48.12	1590-72 - 1591-04	40.04
1520-36 - 1520-68 46-68	1544-14 - 1544-46 47	AL 1967.59 - 1967.91	48 - 13	1591-09 - 1591-36	48.85
1521-01 - 1521-33   90-70	1544.47 - 1544.78 47.	1.42   1567.92 - 1568.24	48.14	1591-37 - 1591-69	46.80
1521-34 - 1921-00 40-71	1544.79 - 1545.11 47.	1908.25 - 1568.56	48-15	1591-70 - 1592-01	48.87
1521-07 - 1521-98 40-72	1545-12 - 1545-43 47	1568.57 - 1566.69	48-16	1592-02 - 1592-34	48.88
1521.07 - 1521.98   40-72	1949-66 - 1945-76 47	1.45   1568.90 - 1569.21	00.17	1592.35 - 1542.07	*B.89
1522.32 - 1522.63 46.74	1545.77 - 1946.09 47	1969.22 - 1969.94	48.18	1592-66 - 1592-99	48.90
1522.04 - 1522.96 40.75	1540.10 - 1540.41 47	1.47 1509.55 - 1909.80	48.20	1593.00 - 1593.32	48-92
1522.97 - 1523.28 46.76	1546.42 - 1546.74 47	1569-87 - 1570-19	48.20	1593-05 - 1593-97	-0.43
1523-29 - 1523-61 40-77	1546.75 - 1547.00 47	7.49 1570.20 - 1570.52 7.50 1570.53 - 1570.84	48.22	1993.98 - 1594.79	48.94
1523.62 - 1523.94 46.78	1547.07 - 1547.39   47 1547.40 - 1547.71   47	1-51 1570-85 - 1571-17	48.23	1594.30 - 1594.02	90.45
1523.95 - 1524.20 40.79	1547.72 - 1548.94 47	1.92 1571-18 - 1571-49	48.24	1594-63 - 1594-95	48.96

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Yous rouverezic dessous la cotisation maximale que yous pouvez retenir pour chaque periode de pale.

10 pay penods a year 10 penodes de paie par annee 13 pay penods a year 13 penodes de paie par annee 22 pay penods a year 22 penodes de paie par annee Hobdomadaire 23.95
Aux deux semaines 47.89
Bimensuel 51.86
Mensuel 103.77 Weekly Biweekly Semimonthly Monthly

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see bottom of this page

#### ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

La deduction maximale de cotisations pour diverses périodes de pare figure au bas de la presente page

bottom of this page				pare rigore at out of	a present	o page	
Pay	4	Pay	EH .	Pay	UI	Pay	LH
Rémunérakon	UI	Remunération	premium	Remuneration	bustum.	Remuneration	Dremann
PRECIDENCE	promium	V IOT TO TO TO TO	Colisation		Cotisation		Catisation
F	Cotestion	From - De To - A		From - De To - A	d'A-C	From - De Tu - A	o A-C
From - De To - A	dA-C	From - De 10 - A	d A-C	10 - A	GAC	Figure De 10 - F	DA-C
					سند		
1594.90 - 1595.27	48.97	1616-41 - 1618-72	49.69	1641.86 ~ 1642.18	50.41	1665.31 - 1665.63	51.13
1595.28 - 1595.60	46.98	1618.73 - 1619.05	49.70	1642.19 - 1642.50	50.42	1005-04 - 1005-96	51.14
	48.99	1619.00 - 1619.30	49.71	1642.51 - 1642.83	50.43	1005.97 - 1000.28	51.15
1595.61 - 1395.92	48.44						
1595.93 - 1596.25	49.00	1619.39 - 1619.70	49.72	1642-84 - 1643-15	50.44	1000-29 - 1000-01	51.10
1596.26 - 1596.57	49.01	1819.71 - 1620.03	49.73	1643-16 - 1643-48	50-45	1666.62 - 1686.93	51-17
1596.58 - 1596.90	49.02	1620-04 - 1620-35	49.74	1643.49 ~ 1643.81	50.46	1000-94 - 1007-26	51.10
1596.91 - 1597.23	49.03	1620.36 - 1620.68	49.75	1643.82 - 1644.13	90.47	1667-27 - 1667-98	51.19
1597.24 - 1597.55	49.04	1620.69 - 1621.00	49.70	1044-14 - 1044-46	50.48	1007-59 - 1007-91	51.20
1341954 - 1341933		1621.01 - 1621.33	49.77	1644-47 - 1644-78	50.49	1667-92 - 1668-24	51.21
1597.56 - 1597.88	49.05	1051-01 - 1051-33	47071	Indust fodests	20.44	1007.72 - 1000.24	21051
1597.89 - 1598.20	49.06	1621-34 - 1621-66	49.78	1644.79 - 1645.11	30.50	1668-25 - 1668-56	51.22
1598.21 - 1598.53	49.07	1623.67 - 1621.98	49.79	1645-12 - 1645-43	50.51	1008-57 - 1008-89	51.23
1598.34 - 1598.05	49.08	1621.99 - 1622.31	49.80	1845.44 - 1845.76	50.52	1668.90 - 1669.21	51.24
1598.86 - 1599.18	49.09	1622.32 - 1622.63	49.81	1645.77 - 1690.09	50.53	1669-22 - 1669-34	51.25
1599.19 - 1599.51	49.10	1622.04 - 1622.96	49.82	1646.10 - 1646.41	30.54	1669-55 - 1669-86	51.26
		1622.97 - 1623.28	49.83	1640.42 - 1046.74		1009.87 - 1070-19	
1599.52 - 1599.83	49.11	1055.41 - 1053.50			50.55	1004-01 - 1010-14	51.47
1599.84 - 1600-16	49.12	1623.29 - 1623.61	49-84	1046.75 - 1647.06	50.56	1670-20 - 1670-52	51.28
1600.17 - 1600.48	49.13	1623.62 - 1623.94	49.85	1047.07 - 1047.39	50.57	1070.53 - 1070.64	51.29
1600-49 - 1600-81	49-14	1623.95 - 1624.26	49.86	1647.40 - 1647.71	50.58	1670.85 - 1671-17	51.30
1600-82 - 1601-14	49.15	1624.27 - 1624.59	49.87	1647.72 - 1648.04	50.59	167].18 - 1671.49	51.31
140) 18 - 140) 14	49-16	1024-00 - 1024-91	49.88	1668.05 - 1668.37	50.60	1071-50 - 1071-02	51.32
1601-15 - 1601-46	44.10	1424 02 - 1435 24					51.032
1601.47 - 1601.79	49.17	1024.92 - 1025.24	49.89	1648.38 - 1648.69	50.61	1673-83 - 1672-14	51.33
1601.80 - 1602-11	49.18	1625.25 - 1625.57	49-90	1048.70 - 1049.02	50.62	1672-15 - 1672-47	51+34
1602-12 - 1602-44	49.19	1625.58 - 1625.89	49.91	1649.03 - 1649.34	50.63	1672-48 - 1672-80	51.35
1002.45 - 1002-76	49.20	1625.90 - 1626-22	49.92	1649.35 - 1049.07	50.09	1072-01 - 1073-14	51.36
1602.77 - 1603.09	49.21	1626.23 - 1626.54	49.93	1649.66 - 1649.99	50.65	3673-13 - 1673-45	51.37
	49.22	1020-55 - 1620-87	49.94	1650-00 - 1650-32	30.00	1073-40 - 1073-77	51.38
1003.10 - 1003.42		1050.33 - 1050.01				1073+40 - 1073+77	31.30
1603.43 - 1603.74	49-23	1626-88 - 1627-19	49.95	1650.33 - 1650.65	50-67	1673.78 - 1674.10	51.39
1603.75 - 1604.07	49.24	1627.20 - 1627.52	49.96	1650-66 - 1650-97	50.68	1674.11 - 1674.42	51-40
1604.08 - 1604.39	49.25	1627-53 ~ 1627-85	49.97	1650.98 - 1651.30	50-69	1074.43 - 1674.75	51.41
1604-40 - 1604-72	49.26	1627.86 - 1628.17	49.98	1051-31 - 1051-62	50.70	1674.76 - 1675.08	51.42
	49.27	1628-16 - 1628-50	49.99	1051.63 - 1051.95	50.71	1075-09 - 1075-40	51.43
1004.73 - 1005.04							
1605.05 - 1605.37	49.28	1628.51 - 1628.82	50.00	1651-96 - 1652-28	50.72	1675.41 - 1675.73	51.44
1605.38 - 1605.70	49.29	1628.83 - 1629.15	50.01	1052-29 - 1052-00	50.73	1075.74 - 1070-05	51.45
1605.71 - 1606.02	49.30	1629.16 - 1629.47	50.02	1652.61 - 1652.93	50.74	1676-06 - 1676-38	51.46
1000.03 - 1000.35	49.31	1629.48 - 1629.80	50-03	1652.94 - 1653.25	50.75	1076.39 - 1070.71	51.47
1000.36 - 1000.67	49.32	1629.81 - 1630.13	50.04	1053-20 - 1653-58	50.76	1676.72 - 1677.03	51.48
1000000 - 1000001	47036	100,100, 10,000,0			340.4		31010
1.0 1.07.00	49.33	1630.14 - 1630.45	50.05	1653.59 - 1653.90	50.77	1677-04 - 1677-36	52.49
1606.68 - 1607.00						1877-04 - 1877-30	
1607.01 - 1607.32	49.34	1630-46 - 1630-76	50.00	1653.91 - 1654.23	50.78	1077-37 - 1077-08	51.50
1607.33 - 1607.65	49.35	1630.79 - 1631.10	50.07	1654.24 - 1654.56	50.79	1677-69 - 1678-01	51.51
1607.66 - 1607.98	49.36	1631-11 - 1631-43	50-08	1054-57 - 1654-88	50-80	1678.02 - 1678.33	51.52
1607.99 - 1608.30	49.37	1631.44 - 1631.75	50.09	1654.89 - 1655.21	50.61	1678-34 - 1678-66	91.93
1000-31 - 1000-63	49.38	1631.76 - 1632.08	50-10	1655-22 - 1655-53	50.82	1078-07 - 1078-99	54.54
	49.39	1632.09 - 1632.41	50.11	1055.54 - 1055.60	50.83	1679.00 - 1679.31	51.55
1608.64 - 1606.95		1935-04 - 1935-41					31033
1608-96 - 1609-28	49-40	1632-42 - 1632-73	50-12	1655-87 - 1650-18	50.04	1679.32 - 1674.64	51.56
1609.29 - 1609.60	49-41	1632.74 - 1633.06	50.13	1656-19 - 1656-51	50.85	1679.05 - 1679.96	51.57
	4						
1609.61 - 1609.93	1 49.42	1633.07 - 1633.38	50-14	1656.52 - 1656.84	50.86	1679.97 - 1680.29	51.58
1609.94 - 1610.26	49.43	1633.39 - 1633.71	50-15	1050-85 - 1057-16	50.87	1680.30 - 1680.61	51.59
1610.27 - 1610.56	49-44	1033-72 - 1634-03	50-16	1657-17 - 1657-49	90.86	1680-62 - 1680-94	51.60
1610.59 - 1610-91	49.45	1034.04 - 1034.36	50-17	1057-50 - 1057-01	50.89	1080-95 - 1081-27	51.01
	49.46	1634.37 - 1634.69	50-18	1657-82 - 1658-14	50.90	1681.26 - 1681.59	51.62
1610.92 - 1611.23							
1011-24 - 1611-56	49.67	1634.70 - 1635-01	50-19	1658-15 - 1658-46	50-91	1681-60 - 1681-92	51-63
1611.57 - 1611.86	49.48	1635.02 - 1635.34	50.20	1658-47 - 1658-79	50.92	1681.93 - 1682.24	51-64
1611-89 - 1612-21	49.49	1635.35 - 1635.66	50.21	1658.80 - 1659.12	50.93	1682-25 - 1682-57	51.65
1612.22 - 1612.54	49550	1035.67 - 1635.99 -	50.22	1659-13 - 1659-44	50.94	1682.56 - 1682-89	51.00
1612.55 - 1612.60	49.51	1636.00 - 1636.31	50.23	1659.45 - 1659.77	50.95	1682-90 - 1683-22	51.67
			50.24	1659-78 - 1660-09	50.96	1883-23 - 1883-55	
1012-87 - 1613-19	49.52	1630.32 - 1630.64					51.68
1613-20 - 1613-51	49.53	1636.65 - 1636.97	50.25	1060-10 - 1060-42	50.97	1683.56 - 1683.87	51-69
1613.52 - 1613.84	49.54	1636.98 - 1637.29	50.26	1000-43 - 1000-74	50.98	1683-88 - 1684-20	91.70
1613.65 - 1614.16	49.55	1637.30 - 1637.62	50.27	1660-75 - 1661-07	50.99	1684.21 - 1684.52	53.71
1019-17 - 1014-49	49-56	1637-63 - 1637-94	50.28	1001-08 - 1001-40	51.00	1064-53 - 1084-05	51.72
1614.50 - 1614.62	49.57	1037.95 - 1638.27	50-29	1661-41 - 1661-72	51.01	1684-86 - 1685-17	51.73
	49.58	1636.28 - 1638.59	50.30	1001.73 - 1002.05	51.02	1685-18 - 1685-50	61.70
1014.83 - 1615.14		1624.58 - 1038.39	500.50		20.05		51.74
1615-15 - 1615-47	49.59	1638.60 - 1638.92	50.31	1662.06 - 1662.37	51.03	1685-51 - 1685-83	51.75
			+		+		-
1015.48 - 1615.79	49-60	1638.93 - 1639.25	50.32	1662.38 - 1662.70	51.04	1685.04 - 1686.15	51.76
1615-80 - 1616-12	49.61	1639.20 - 1639.57	50.33	1662-71 - 1663-02	51.05	1080-10 - 1080-48	51.77
1616-13 - 1616-44	49.62	1639.58 - 1639.90	50.34	1663-03 - 1663-35	51.06	1686-49 - 1686-80	51.78
1010-45 - 1610-77	49.63	1039.91 - 1040.22	30.35	1003.30 - 1003.08	51.07	1000-01 - 1007-13	51.79
1010.78 - 1617.10	49-64	1640.23 - 1640.55	50.36	1663-69 - 1664-00	51.08	1667-14 - 1687-45	51.80
1617-11 - 1617-42	49.65	1040.50 - 1040.87	50.37	1664-01 - 1664-33	51.09	1067-40 - 1067-78	>1-01
1617.43 - 1617.75	49.66	1040-88 - 1641-20	50.38	1004-34 - 1004-05	51.10	1687-79 - 1688-11	51.82
1017-70 - 1018-07	49.67	1041-21 - 1041-53	50.39	1064-06 - 1064-98	51-11	1000-12 - 1000-43	51.83
1618.00 - 1618.40	49-68	1041.54 - 1641.85	50.40	1664.99 - 1665.30	51.12	1688.44 - 1688.76	51.64
	1,100						

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: You's trouverez ci-dessous ta cotisation maximale que yous pouvez retenir pour chaque periode de paie

Hebdomadaire 23.95
Aux deux semaines 47.89
Bimensuel 51.88
Mensuel 103.77 10 pay penods a year 13 pay penods a year 22 pay periods a year 22 periods a year 22 periods de paie par annee 124.52 96.78 56.60

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS for the maximum premium deduction for various pay periods see

nottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

La deduction maximale de cot sations pour diverses periodes de paie figure au bas de la presente page

	.,		-	pare rigore au bas o	o io presen	te page	
Pay	l ui	Pay	U	Pay	Ut	Par	
Remunerasion	premium	Remuneration	premium.	Remuneration	premium	Remuneration	UI
From - De To - A	Cobseton		Cotisation		Cotrastion		Cotsainn
From - De To - A	dAC	From - De To - A	CAE	From - De To - A	1 dAC	From - De To A	O A
					-		1 0 11
1688.77 - 1689.08	51.85	1712.22 - 1712.54	52.57	1735.67 - 1735.99	53-29		i
1669.09 - 1689.41	51.80	1712.55 - 1712.86	52.50	1730-00 - 1736-31		1759-13 - 1759-64	54.01
1089-42 - 1689-73	51.07	1712.67 - 1713.19	52-59	1736.32 - 1730.64	23.30	1754.45 - 1759.77	34.02
1009.74 - 1090.00	51.88	1713-20 - 1713-51	52.00	1730.05 - 1730.97	53.31	1759.78 - 1760.09	54.03
1690-07 - 1690-39	51.69	1713.52 - 1713.84	52.61	1736.98 - 1737.29	55.32	1/00-10 - 1/00-42	39-04
1690-40 - 1690-71	51.90	1713.85 - 1714.16		1730.78 - 1737.29	53.33	1760-43 - 1760-74	54.05
1090.72 - 1691.04	51-91	1714-17 - 1714-49	52.63	1737-30 - 1737-62	53034	1700-75 - 1701-07	34.00
1691-05 - 1691-36	51.92	1714-50 - 1714-82		1737.63 - 1737.94	53.35	1761.08 - 1761.40	94.07
1691.37 - 1691.69	51.93	1714.83 - 1715.14	52.65	1737-95 - 1730-27	53-36	1701-01 - 1701-72	34.08
101101 - 1011001	11070	1114103 - 1113014	32.003	1738-28 - 1738-59	53.37	1761.73 - 1762.05	94.09
1691.70 - 1692.01	51.94	1715-15 - 1715-47	. 52.66	1738-60 - 1738-92			+
1692.02 - 1692.34	91.95	1715-40 - 1715-79	1 54.07		53.38	1762.00 - 1762.37	54.10
1692.35 - 1692.67	51.96	1715.80 - 1716.12	52.60	1730-93 - 1739-25	53.39	1702-38 - 1702-70	1 >0011
1692.68 - 1692.99	51.97	1710.13 - 1710.44	52-69	1739.26 - 1739.57	93-40	1762.71 - 1763.02	34.12
1693.00 - 1693.32	51.98	1710-45 - 1716-77		1739-58 - 1739-90	53-41	1703-03 - 1703-35	1 24.13
1693.33 - 1693.64	51.99	1716.78 - 1717.10	52.70	1739.91 - 1740.22	53.42	1763.36 - 1763.68	1 34.14
1693-65 - 1693-97	52.00	1717-11 - 1717-42		1740.23 - 1740.55	53.43	1703-09 - 1704-00	1 59015
1893.98 - 1894.29	52-01		52.72	1740-50 - 1740-87	53.44	1764-01 - 1764.33	94.16
1494.30 - 1694.62	52.02	1717.43 - 1717.75	52-73	1740-88 - 1741-20	55.45	1704.14 - 1704.05	1 39017
F644130 - 1944195	32.002	1111010 - 1110001	52.74	1741-21 - 1741-53	53.46	1764.66 - 1764.98	54-16
1094.63 - 1094.95	52-03	1718.08 - 1718.40	52.75	1741.54 - 1741.85			<del> </del>
1694.96 - 1695.27	52-04	1718-41 - 1718-72			53-47	1764.99 - 1765.30	54-19
1495-28 - 1695-60	52-05	1718.73 - 1719.05	52.76	1741-86 - 1742-18	53.40	1765.31 - 1765.63	29020
1695-61 - 1695-92	52.06	1719.06 - 1719.38	52.77	1742.19 - 1742.50	53.49	1765.64 - 1765.96	54.21
1495.93 - 1496.25	52.07		52.78	1742-51 - 1742-83	33.50	1105-97 - 1700-68	54.22
1696.26 - 1090.57		1719.39 - 1719.70	52.79	1742.84 - 1743.15	53.51	1766.29 - 1766.61	54-23
1696-58 - 1696-90	52.08		52-80	1743-10 - 1743-48	53-52	1700-04 - 1700-43	29024
		1720.04 - 1720.35	52.81	1743.49 - 1743.61	93.93	1766.94 - 1767.26	54.25
1690-91 - 1697-23	52-10	1720-30 - 1720-00	52-82	1743.82 - 1744.13	53.59	1707.47 - 1707.58	34000
1041-54 - 1041-22	52-11	1720.69 - 1721.00	52.83	1744.14 - 1744.46	53.55	1767.59 - 1767.91	94.27
1697-50 - 1697-88	152-12	1721-01 - 1721-33	52.84	1244 12 1244 24		-	
1697.89 - 1698.20				1744.47 - 1744.78	53.56	1767.92 - 1768.24	54.28
1698.21 - 1698.53	52-13	1721.34 - 1721.66	52.85	1744.79 - 1745.11	53-57	1700-25 - 1700-56	54.24
1098.54 - 1098.85	52-15	1721.99 - 1722.31		1745-12 - 1745-43	53.58	1766.57 - 1768.89	54-30
1698.86 - 1699.18	52-16	1722.32 - 1722.63	52.87	1745.44 - 1745.70	93-59	1700-90 - 1709-21	54-31
1699-19 - 1699-51	52.17	1722-04 - 1722-96	52.88	1745.77 - 1746.09	53.60	1769.22 - 1769.54	54.32
1699.52 - 1699.83	52-18	1722.97 - 1723.28	52.89	1700-10 - 1700-01	23-01	1704-55 - 1704-80	54.33
1699.84 - 1700.16	52-19		1 52.90	1740-42 - 1746-74	53.62	1769.87 - 1770.19	, 34.34
1700.17 - 1700.48	52.20	1723.29 - 1723.01	1 52-91	1740.75 - 1747.06	53.03	1770-20 - 1770-52	34.35
1700-17 - 1700-46	32.20	1723.62 - 1723.94	52.92	1747.07 - 1747.39	93.64	1770.53 - 1770.84	54+36
1700-49 - 1700-81	52.21	1723.95 - 1724.26	52.93	1747.40 - 1747.71			
1700.02 - 1701.14	52.22	1724.27 - 1724.59	52.94	1747.72 - 1748.04	53.65	1770+05 - 1771-17	34.37
1701-15 - 1701-46	52.23	1724.60 - 1724.91	52.95	1748.05 - 1748.37	53-66	1771-16 - 1771-49	20-30
1701-47 - 1701-79	52-24	1724-92 - 1725-24	52.96	1748.38 - 1748.09	53-67	1771.50 - 1771.62	94.39
1703.80 - 1702.11	52.25	1725.29 - 1725.57	52.97	1748-70 - 1749-02	53.68	1771-03 - 1772-19	24.46
1702-12 - 1702-44	52.20	1725.50 - 1725.89	52.98	1749-03 - 1749-34	53.69	1772.19 - 1772.47	94-41
1702-45 - 1702-76	52.27	1725.90 - 1726.22	52.99	1749.35 - 1749.67	53.70	1772.48 - 1772.60	54042
1702.77 - 1703.09	52.28	1720-23 - 1720-54	53.00	1749-08 - 1749-99		1772-01 - 1773-12	94-43
1703.10 - 1703.42	52-29	1720.55 - 1720.87	53.01	1750.00 ~ 1750.32	53.72	1773-13 - 1773-45	30000
		110000	73001	1770-00 - [730-32	33473	1113.46 - 1113.11	54+45
1703.43 - 1703.74	52.30	1724.88 - 1727-19	53.02	1750.33 - 1750.65	53.74	1773.78 - 1774.10	24.44
1703-75 - 1704-07	52.31	1727-20 - 1727-52	53.03	1750-06 - 1750-97	53.75	1774-11 - 1774-10	
1704.08 - 1704.39	52.32	1727.53 - 1727.05	53-04	1750.98 - 1751.30	53.76	1774.43 - 1774.75	54.48
1704.40 - 1704.72	52.33	1727-00 - 1740-17	53.05	1751-31 - 1751-62	53.77	1774-76 - 1775-08	34.40
1704.73 - 1705.04	52-34	1728-18 - 1728-50	53.06	1751.63 - 1751.95	53.78	1775.09 - 1775.40	54.50
1705-05 - 1705-37	52.35	1728-51 - 1720-02	53.07	1751-96 - 1752-28	53.79	1775-41 - 1775-75	54.51
1705.38 - 1705.70	52-36	1728.03 - 1729.15	53.08	1752-29 - 1752-60	53.80	1775.74 - 1776.05	54.52
1705.71 - 1700.02	52.37	1729-10 - 1729-47	53.09	1752-01 - 1752-93	53.81	1770.00 - 1/70.00	24.22
706-03 - 1706-35	52-38	1729.46 - 1729.80	53-10	1752.94 - 1793.25	53.82	1776.39 - 1776.71	54.54
	-						
706.36 - 1706.67	52.39	1729-01 - 1730-13	53.11	1753.20 - 1753.58	53.83	1770.72 - 1777.03	54.55
700.00 - 1707.00	52-40	1730-14 - 1730-45	53.12	1753.59 - 1753.90	53.04	1777-04 - 1777-36	24.20
707-01 - 1707-32	52.41	1730-46 - 1730-78	53.13	1753.91 - 1754.23	53-85	1777.37 - 1777.68	34.57
707.33 - 1707.05	152+42	1730.79 - 1731-10	53-14	1754.24 - 1754.56	53.80	1777-09 - 1778-01	54.58
707.66 - 1707.98	52.43	1731-11 - 1731-43	53-15	1754.57 - 1754.88	53.07	1778-02 - 1778-33	54.59
707.99 - 1708.30	52.44	1731.44 - 1731.75	53-16	1754.89 - 1755.21	53.88	1778.34 - 1778.00	50.00
708.31 - 1708.63	52.45	1731.70 - 1732.08	53-17	1755-22 - 1755-53	53.89	1778-67 - 1778-99	54-61
708.04 - 1708.95	52.48	1732-09 - 1732-41	53.18	1755-54 - 1755-80	53.90	1779-00 - 1779-31	
704.96 - 1709.28	52.47		53-19		53.91	1779.32 - 1779.04	54.63
							,400)
709.29 - 1709.60	52-48	1732-74 - 1733-06	53-20	1750-19 - 1750-51	53.92	1779-03 - 1779-96	34.64
709.61 - 1709.93	152.49	1733.07 - 1733.30	53-21	1750-52 - 1750-84	53.93	1774-47 - 1780-24	24.65
709-94 - 1710-26	52.50	1733.39 - 1733.71	53-22	1750.85 - 1757.10	53.94	1780.30 - 1780.61	54.66
710.27 - 1710.58	32.51	1733-72 - 1734-03	53.23	1757-17 - 1757-49	53.95	1740.06 - 1780.94	54.07
710.59 - 1710.91	52.52	1734.04 - 1734.36	53.24	1757-50 - 1757-81	53.90	1780.95 - 1781.27	94.68
710.92 - 1711.23	152.53	1734-37 - 1734-69	33.25	1757-02 - 1750-14	53.97	1741-28 - 1741-59	
711.24 - 1711.56	52.54	1734-70 - 1735-01	53.26	1758-15 - 1758-40	53.98	1781.60 - 1781.92	54.70
711.57 - 1711.88	92.55	1735.02 - 1735.34	53.27	1758-47 - 1758-79	53.99	1761-93 - 1702-20	54.71
711.89 - 1712.21	52.56	1735.35 - 1735.66	53.20	1758-80 - 1759-12	54.00	1762-25 - 1762-57	54.72
	10000	1.33000	-3026	113000 - 1131015	,4.00		20015

Me. The following are the maximum amounts you can deduct for each pay period imarque. You's rouverez or dessous la colisation maximate que you's pouvez retenir pour chaque periode de pare.

Hebdomadaire 23 95
Aux deux semaines 47 89
Bimensuel 51.88
Mensuel 103 77 10 pay periods a year 10 periodes de paie par annee 124 62 13 pay periods a year 13 periodes de paie par annee 95 78 22 pay periods a year 22 periodes de paie par annee 166 166

SCHEDULE

#### ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

20 UNEMPLOYMENT INSURANCE PREMIUMS

For the maximum premium deduction for various pay periods see bottom of this page. La deduction maximale de cotisations pour diverses periodes de paie figure au bas de la présente page

bottom of this page.				paie tigure au bas d	e la présent	e page	
Pay	: 18	Pay	LN LN	Pay	BS	Pay	(N
Remuneration	premium	Remuneration	premium	Remuneration	premium	Remuneration	premium
	Cotiset on		Cobsetion		Cotisation		Colisation -
From - De To - A	d'A-C	From - De To - A	dA-C	From - De To - A	d A-C	From - De To - A	DA-C
							-
1782.58 - 1782.89	54.73	1806.03 - 3806.35	55.45	1829.48 - 1829.80	56-17	1052-94 ~ 1053-25	56.89
1762.90 - 1783.22	54.74	1806.30 - 1806.67	55.46	1829-81 - 1830-13	56-18	1853.20 - 1053.50	30.90
1783.23 - 1783.55	54.75	1806-68 - 1807-00	55.47	1830-14 - 1830-45	56-19	1453.59 ~ 1853.90	36.91
1763.50 - 1783.67	54.76	1807.01 - 1807.32	55.48	1830-46 - 1830-78	50.20	1053.91 - 1054.25	36.92
1763.88 - 1784.20	54.77	1807.33 - 1807.65	55.49	1830-79 - 1831-10	56.21	1854.24 - 1854.56	56.93
1784-21 - 1784-52	54.78	1807-66 - 1807-98	55-50	1631-11 - 1831-43	56.22	1454.57 ~ 1454.88	50.99
	94.79	1807.99 - 1906.30	55.51	1831-44 - 1831-75	56-23	1854.89 - 1855.21	56.95
1784.80 - 1785.17 1785.18 - 1785.50	54.80	1808.31 - 1808.63	55.52	1831.76 - 1832.08	50.24	1055-22 - 1055-53	50.90
1182018 - 1182020	34.01	1808.64 - 1808.43	32.03	1832-09 - 1832-41	56.25	1855.54 - 1855.86	56.97
1705.51 - 1705.03	54.82	1808.96 - 1609.28	55.54	1632.42 - 1832.73	56.26	1855-87 - 1856-18	56.98
1785.84 - 1786.15	54.63	1809.29 - 1809.60	55.55	1432.74 - 1433.06	56.27	1850-19 - 1450-51	36.99
1786-16 - 1786-48	54.84	1809.61 - 1809.93	55.58	1633.07 - 1833.38	56.28	1856.52 - 1856.84	57.00
1786-49 - 1786-80	1 54 . 85	1809.94 - 1810.26	55.57	1433-39 - 1833-71	56.29	1450.85 - 1457-10	57.01
1780.81 - 1787.13	54.06	1810.27 - 1810.58	55.58	1833-72 - 1834-03	50-30	1857-17 - 1857-49	57.02
1787-14 - 1787-45	54.87	1810.59 - 1810.91	55.59	1834-04 - 1834-30	56.31	1457.50 - 1457.81	57.03
1787.46 - 1787.78	54.88	1610.92 - 1811.23	55.60	1034.37 - 1834.09	56.32	1857-82 - 1858-14	57.04
1767.79 - 1788.11 1708.12 - 1766.43	54.89	1811.24 - 1811.56	55-61	1834-70 - 1835-01	56.33	1858-15 - 1458-46	57.05
1708-12 - 1788-43	24.40	1011-5/ - 1011-80	55.62	1835.02 - 1835.34	56.34	1898-47 - 1858-79	57.06
1768-44 - 1768-76	94.91	1011.89 - 1012.21	1 55-63	1835.35 - 1835.66	56.35	1856.60 - 1859.12	57.07
1700-77 - 1709-08	54.92	1812.22 - 1012.54	55.64	1035.67 - 1835.99	58.36	1859.14 - 1859.44	57.08
1789-09 - 1789-41	54.93	1812-55 - 1812-86	55.65	1636-00 - 1836-31	56.37	1859.45 - 1859.77	57.09
1769.42 - 1769.73	54.94	1812-87 - 1813-19	55.66	1830-32 - 1830-04	56.38	1859.78 - 1860.09	57-10
1769.74 - 1790.06	54.95	1813-20 - 1813-51	55.67	1836-65 - 1836-97	56.39	1860-10 - 1860-42	57-11
1790.07 - 1790.39	54.96	1813.52 - 1813.84	55.68	1430-98 - 1437-29	50.40	1860-43 - 1860-74	57-12
1790-40 - 1790-71	54.97	1813-85 - 1814-16	55.69	1037-30 - 1837-62	56.41	1860.75 - 1861.07	57-13
1790.72 - 1791.04	54.98	1014-17 - 1814-49	55.70	1637-63 - 1837-94	56.42	1861-08 - 1861-40	57-14
1791.05 - 1791.36	34.99	1814-50 - 1814-82	55-71	1837-95 - 1838-27	56.43	1861-41 - 1861-72	57.15
1791.37 - 1791.69	55.00	1814.03 - 1615.14	55.72	1830-28 - 1838-59	50.44	1861-73 - 1862-05	57-16
1791-70 - 1792-01	55.01	1815-15 - 1815-47	55.73	1038-60 - 1838-92	50.45	1862-00 - 1862-37	57-17
1792.02 - 1792.34	55.02	1015.48 - 1815.79	55.74	1838.93 - 1839.25	36.46	1862.38 - 1862.70	57-18
1792.35 - 1792.67	1 55.03	1015-80 - 1010-12	55.75	1839-26 - 1839-57	50.47	1862-71 - 1863-02	57-19
1792.68 - 1792.99	55-04	1016-13 - 1816-44	55.76	1039.58 - 1039.90	56.48	1863.03 - 1863.35	57.20
1793.00 - 1793.32	55.05	1810-45 - 1810-77	55.77	1839-91 - 1840-22	50.49	1803.30 - 1803.08	37.21
1793.33 - 1793.64 1793.65 - 1793.97	95.06	1816-78 - 1817-10	55.78	1840-23 - 1840-55	56.50	1863.69 - 1864.00	57.22
1793.98 - 1794.29	55.07 55.08	1017-11 - 1017-42	55.79	1840-50 - 1840-67 1840-88 - 1841-20	56-51	1864-01 - 1864-31	57.23
1143048 - 1144054	33008	1011343 - 1011712	23480	1840.88 - 1841.50	96.52	1864.34 - 1864.65	57-24
1794.30 - 1794.62	55.09	1017.76 - 1810.07	55-81	1441-21 - 1041-53	56.53	1864.66 - 1864.96	57.25
1794-63 - 1794-95	55-10	1018-08 - 1616-40	55.82	1041-54 - 1041-85	50.54	1804.99 - 1405.30	57.20
1794.96 - 1795.27	55.11	1610-41 - 1616-72	55.83	1841-86 - 1842-18	56.55	1865.31 - 1865.63	57.27
1795-20 - 1795-60	55.12	1818-73 - 1619-05	55.84	1842-19 - 1842-50	50.50	1865.64 - 1465.90	57.28
1795-61 - 1795-92	55-13	1019-06 - 1819-38	55-85	1842-51 - 1842-83	36-57	1865.97 - 1866-28	57-29
1795-93 - 1796-25	55-14	1819.39 - 1819.70 1819.71 - 1820.03	55.86	1842-64 - 1843-15	56.58	1800.29 - 1800.01	57.30
1790-50 - 1790-90	55.15	1820-04 - 1420-35	55.87	1843.16 - 1843.48	96.59	1866.62 - 1866.93	57.31
1796.91 - 1797.23	55.17	1820-36 - 1820-68	55.89	1843.82 - 1844.13	56.61	1867.27 - 1867.26	57.32
		100000	3,700	2043401 - 1044113	30001	100/12/ - 100/13/0	37633
1797.24 - 1797.55	55.18	1820-69 - 1821-00	55.90	1844-14 - 1844-46	56.62	1867-59 - 1867-91	57.34
1797-56 - 1797-00	55-19	1051-01 - 1051-33	55.91	1000.07 - 1800.78	50.63	1007-92 - 1006-24	57-35
1797-89 - 1798-20	55.20	1021-54 - 1021-60	55.92	1844.79 - 1845.11	96.64	1808.25 - 1866.56	57.36
1798.23 - 1798.53	35-21	1021-07 - 1021-98	55.93	1645-12 - 1845-43	50-65	1008.57 - 1000.09	57.37
1798.86 - 1798.85	55.22	1821.99 - 1822.31	55.94 55.95	1845-44 - 1845-76	36-66	1866.90 - 1869.21	97.38
1799.19 - 1799.51	55.24	1822-04 - 1822-96	55.96	1845.77 - 1846.09	56-67	1869.22 - 1869.54	57.19
1799.52 - 1799.83	55.25	1822-97 - 1823-28	55.97	1846-42 - 1845-74	56-68	1869-55 - 1869-86	57.40
1799.84 - 1800-16	55.20	1823-29 - 1823-61	55-98	1846.75 - 1847.06	56.70	1970-20 - 1870-52	57.42
1800-17 - 1800-48	55-27	1023-62 - 1823-94	55.99	1847-07 - 1847-39	56.72	1870.53 - 1870.84	57.43
1800-49 - 1800-41	55.2B	1823-95 - 1824-26	36-00	1847-40 - 1847-71	50.72	1870.85 - 1471-17	57.44
1801-15 - 1801-14	55.29 55.30	1824-27 - 1824-59 1824-60 - 1824-91	56.01	1847-72 - 1848-04	56.73	1871.18 - 1871.49	57-45
1801-15 - 1801-79	55.31	1824-60 - 1824-91	56-02	1848-05 - 1848-37	50.74	1671-50 - 1671-82	57.46
1801-80 - 1802-11	55-32	1825-25 - 1825-57	56.04	1848.70 - 1849.02	56.75	1871.83 - 1872.14	57.47
1802-12 - 1802-44	55.33	1825.58 - 1825.89	50.05	1849.03 - 1849.34	56.77	1872-48 - 1872-80	57.48
1802.45 - 1802.76	55.34	1825.90 - 1826.22	50.00	1849.35 - 1849.67	56.78	1872-81 - 1873-12	57.50
1802-77 - 1803-09	55.35	1020-23 - 1020-54	50.07	1849.68 - 1849.99	56.79	1873-13 - 1873-45	57.51
1007 10 - 1007 17	88 31	1034 60 - 1004 60	94				
1803-10 ~ 1803-42	35.30	1820-88 - 1820-87	56.08	1850.00 - 1850.32	56-80	1873.46 - 1873.77	57.52
1803-75 ~ 1804-07	55.38	1827-20 - 1827-52	56.10	1850.33 - 1850.65	56-81 56-82	1873.78 - 1674.10	57.53
1804.08 - 1804.39	55.39	1027-53 - 1027-05	56.11	1650.96 ~ 1651.30	56.83	1874-11 - 1874-42	
1804-40 - 1804-72	55.40	1027.06 - 1820.17	50.12	1851.31 - 1851.62	56.84	1874.76 - 1875.08	57.55 57.56
1804-73 - 1805-04	55-41	1020-10 - 1020-50	56-13	1851.63 - 1851.95	56.85	1875.09 - 1975.40	57.57
1805.05 ~ 1805.37	55 - 42	1828-51 - 1828-82	50.14	1851.96 - 1852.28	50.80	1875.41 - 1879.73	57.58
1005.30 - 1005.70	55.43	1020.03 - 1829.15	56-15	1852.29 - 1852.60	56.87	1875.74 - 1876.05	37.59
1805.71 - 1806.02	55.44	1029-16 - 1029-47	56.16	1852-61 - 1852-93	56.88	1876.06 - 1876.38	57.60

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque penode de paie.

Weekly Biweekly	Hebdomadaire Aux deux semaines	23.95 47.89	10 pay periods a year 13 pay periods a year	10 pénodes de paie par année 13 périodes de paie par année	124.5 95.7
Semimonthly	Bimensuel	51.88	22 pay periods a year	22 periodes de paie par année	56.6
Monthly	Mensuel	103.77			

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE 21

For the maximum premium deduction for various pay periods see La deduction maximale de cotisations pour diverses periodes de paie figure au bas de la presente page bottom of this page

bollo i oi mio pogo							
Pa,	1.0	Pa <sub>1</sub>	_N	P 3,		Pav	
Remuneration	premium	Hemunera inc	prem um	Panice and	0 4 7 77	HOM MANGEL	p-800 1
	Consarion		COLUMN .				(4.581*
From Dr. To A	OAC	From Le Tr. A	0 A	From De a	A	for a t a	dA
1876.39 - 1876.71	57.61	1899.84 - 1900.10	58.33	1923-29 - 1923-61		1946.75 - 1947.00	59.77
1076-72 - 1877-03	97.62	1900-17 - 1900-48	56.34	1923-02 - 1923-94	54.00	1947.07 - 1947.39	74.70
1877-04 - 1877-36	97.63	1900.49 ~ 1900.81	58.35	1923.95 - 1974.26	59.07	1947.40 - 1947.71	59.79
1877-37 - 1877-08	57.04	1900-82 - 1901-14	58.36	1924.27 - 1914.59	34.00	1941-16 - 1940-04	24.80
1877.69 - 1878.01	57.63	1901-15 - 1901-46	58.37	1924-60 - 1924-91	59.09	1940.05 - 1948.37	39.61
	37-00	1901-47 - 1901-79	58.38	1924.92 - 1925.24	34004	1449+30 - 1440-04	24+04
1078-02 - 1078-33		1901-80 - 1902-11	58.39	1925.25 - 1925.57		1948.70 - 1949.02	
1878.34 - 1878-60	57-67	1401-80 - 1405-11			59.11	1448.10 - 1444.05	59.83
1878-67 - 1878-99	57.68	1902-12 - 1902-44	58.40	1925.58 - 1925.89	24015	1444-03 - 1444-34	24-04
1879.00 - 1879.31	57.69	1902.45 - 1902.76	58.41	1925.90 - 1926.22	59+13	1949.35 - 1949.67	99.85
American de servicio de la companya del la companya de la companya	1 1						
1879.32 - 1879.64	57.70	1902.77 - 1903.09	58+42	1920-29 - 1920-54	59-14	1949.88 - 1949.99	59.86
1879-05 - 1879-96	57.71	1903-10 - 1903-42	58-43	1920-55 - 1920-87	54-25	1950.00 - 1950.32	59×47
1879.97 - 1880.29	57.72	1903.43 - 1903.74	58+44	1926-88 - 1927-19	59.16	1990.33 - 1950.65	59.88
1880-30 - 1880-61	57.73	1903.75 - 1904.07	58-45	1927-40 - 1927-52	59-17	1450.00 - 1450.47	>4.84
1000-62 - 1000-94	57.74	1904.08 - 1904.39	58-46	1927.53 - 1927.85	59-18	1950.98 - 1951.30	59.90
1880-99 - 1881-27	57.75	1904-40 - 1904-72	56-47	1927-00 - 1920-17	59-14	1951-31 - 1951-02 1	59.91
1881-28 - 1881-59	57.76	1904.73 - 1905.04	50.48	1924-18 - 1928-50	59-20	1951.63 - 1951.95	59.92
	57.77	1905-05 - 1905-37	58.49	1920-51 - 1920-62	54.21	1951.40 - 1952.46	54043
1881-60 - 1881-92	57.78	1905.38 - 1905.70	58.50	1926.03 - 1929.15	59.22	1952.29 - 1952.60	59.94
1001-93 - 1002-24	31010	1403136 - 1403310	30030		27014		27074
	87 30	1808 71 - 1804 03	58.51	1929-16 - 1929-47	59.23	1952-01 - 1952-93	59.95
1082.25 - 1062.57	57.79	1905.71 - 1906.02		1929-48 - 1929-80			
1882-58 - 1882-89	57.80	1906-03 - 1906-35	58.52		34.64	1952-94 - 1954-25	59.40
1882.90 - 1863.22	57.81	1900.36 - 1906.67	58-53	1929-61 - 1930-13	59.25	1953.20 - 1953.50	59.97
1803-23 - 1003-55	57.82	1906.68 - 1907.00	58.54	1930-14 - 1930-45	54-50	1453.59 - 1453.40	59.40
1883.56 - 1883.87	57.83	1907-0) - 1907-32	38.55	1930-46 - 1930-78	59.27	1953.91 - 1954.23	99.99
1083-08 - 1864-20	57-84	1907.33 - 1907.65	58.50	1930.79 - 1931.10	54.20	1954-24 - 1954-50	60.00
1884-21 - 1884-52	57.85	1907-66 - 1907-98	58.57	1931-11 - 1931-43	59.29	1954.57 - 1954.88	60.01
1884-53 - 1884-85	57.66	1907.99 - 1908.30	58-58	1931-44 - 1931-75	59.30	1954.84 - 1955.21	00.00
1884.86 - 1885.17	57.87	1908.31 - 1908.63	58.59	1931.76 - 1932.08	59-31	1955.22 - 1955.53	60.09
					- 1		
1885.18 - 1885.50	57.08	1908.64 - 1908.95	58.60	1932.09 - 1932.41	59.32	1955.54 - 1955.86	60.04
1005-51 - 1005-03	57.89	1906-90 - 1909-28	58-01	1932-42 - 1934-73	59.33	1955-87 - 1956-18	00.05
1885.84 - 1886.15	57.90	1909.29 - 1909.60	58.62	1932.74 - 1933.06	59.34	1956-19 - 1956-51	80.06
1880-10 - 1880-48	57-9)	1909.61 - 1909.93	58.63	1933-D7 - 1933-36	59.35	1950-54 - 1950-09	00-U7
1880-49 - 1886-80	57.92	1909-94 - 1910-26		1933.39 - 1933.71	59.30	1956.89 - 1957.16	60.08
1886-41 - 1087-13	57-93		58-05	1933.72 - 1934.03	59.37	1957-17 - 1957-49	00.04
1886-91 - 1001-13	57-94	1910.59 - 1910.91	58.66	1934.04 - 1934.36	99.38	1957.50 - 1957.81	60-10
1887-14 - 1007-45			58-67	1934-37 - 1934-09	59.39	1957-02 - 1950-19	D-11
1887-46 - 1887-78	57.95	1910-92 - 1911-23			59.40	1958-15 - 1958-46	60-12
3887.79 - 1888-11	57.90	1911.24 - 1911.50	58-68	1934.70 ~ 1935.01	24940	1428513 - 1438548	00015
				1935.02 - 1935.34	59.41	1958.47 - 1958.79	60-13
1888-12 - 1888-43	57.97	1911.57 - 1911.00	58-69				
1888-44 - 1868-76	57.98	1911-89 - 1912-21	58.70	1935.35 - 1935.66	59.43	1958.80 - 1959.12 :	60-15
1888.77 - 1889-06	1 57.99	1912-22 - 1912-54	58-71			1959-45 - 1959-77	
1889-09 - 1889-41	58.00	1912.55 - 1912.80	58-72	1936.00 - 1936.31			
1889-42 - 1889-73	58.01	1912-87 - 1913-19	58.73	1936.3? - 1936.64	59.45	1959.78 - 1960.03	60.17
1889.74 - 1890.00	50.02	1913-20 - 1913-51	58.74	1430.05 - 1930.97	54.40	1490-10 - 1400-45	00-14
1890-07 - 1890-39	58.03	1913-52 - 1913-84	1 58.75	1930.98 - 1937.29	59.47	1960.43 - 1960.74	
1890-40 - 1890-71	58.04	1913-85 - 1914-10	58.76	1937.30 - 1937.62	54.48	1900.75 - 1901.07	00.20
1890.72 - 1891.04	58.05	1914-17 - 1914-49	58.77	1937.63 - 1937.94	99.49	1961.08 - 1961.40	15-08
			1 .				
1891-05 - 1891-36	58.00	1914.50 - 1914.82	58.78	1937.95 - 1938.27	59.50	1961-41 - 1961-72	90-55
1091-37 - 1091-09	36.07	1914-83 - 1915-14	98.79	1938-20 - 1938-59	59+51	1401-33 - 1405-02	00-23
1891-70 - 1892-01	58.08	1915.15 - 1915.47	58.80	1938.60 - 1938.92	59.52	1962-06 - 1962-37	60.24
1092-02 - 1092-34	58.09	1915.48 - 1915.79	58.81	1938.93 - 1939.25	59.53	1962-30 - 1962-70	60005
1892.35 - 1892.67	58.10	1915.80 - 1916.12	58-82	1939-26 - 1939-57	59.54	1962.71 - 1963.02	90.50
1892.66 - 1892.49	50-11	1916.13 - 1916.44	58.83	1939.58 - 1939.90	59.55	1903.03 - 1903.35	00-27
1893.00 - 1893.32	58-12	1910-45 - 1916-77	58 - 84	1939.91 - 1940.72	59.50	1903.30 - 1903.68	60.26
1893.33 - 1893.04	50.13	1910-78 - 1917-10	50-05	1940-23 - 1940-55	59.57	1403.04 - 1404.00	60.24
1093-65 - 1893-97	58-14	1917.11 - 1917.42	58.80	1940-56 - 1940-87	59.58	1964.01 - 1964.33	60.30
1073.03 - 1073.47	20014		1				
1893.98 - 1894.29	50.15	1917.43 - 1917.75	58+87	1940.88 - 1941.20	59,59	1964.34 - 1964.65	60.31
1894.30 - 1894.62	58.16	1917.76 - 1918.07	56.00	1941.21 - 1941.53	59.00	1904-00 - 1904-98	Stelle
	58-17	1918-08 - 1918-40	56.89	1941.54 - 1941.85	59.61	1964.99 - 1965.90	60.33
1894-63 - 1894-95		1910-41 - 1910-72	58.90	1941-86 - 1942-18	59.02	1905.31 - 1905.03	00-34
1894-98 - 1895-27	58-18	1910.41 - 1910.72	58.91	1942.19 - 1942.50	59.63	1905-64 - 1965-96	60.35
1895-28 - 1895-60	58.19	1919.06 - 1919.36	58.92	1942-51 - 1942-03	59.04	1905-97 - 1900-60	00.30
1895.01 - 1895.92	98-20	1919.06 - 1919.38	38.92	1942.84 - 1943.15	39.65	1960-79 - 1966-61	60-37
1895.93 - 1896.25	58-21	1919.39 - 1919.70	58.93	1943-10 - 1943-48	59.00	1900-02 - 1900-73	00.35
3896.26 - 3896.57	58-22	1919.71 - 1920.03	58-94	1443-10 - 1443-48		1900.94 - 1907.20	60.39
1896-58 - 1896-90	56.23	1920.04 - 1920.35	58.95	1943-49 - 1943-81	59.67	1400.44 - 1407.78	80077
	†			1943.82 - 1944.13	59.68	1967-27 - 1967-58	60-40
1096-91 - 1097-23	58.24	1920.36 - 1920.68	58.96	1944-14 - 1944-46	59.09	1401-54 - 1401-91	00-41
1897-24 - 1897-55	50.25	1920-69 - 1921-00	58-97	1944-47 - 1944-78	59.70	1907.92 - 1908.20	60.42
1897.50 - 1897.88	58+26	1921.01 - 1921.33	56.98	1444-41 - 1444-18		1908-45 - 1908-50	90.03
1897.89 - 1898.20	50.27	1921.34 - 1921-00	56.99	1900.79 - 1905-11	59.73	1968.57 - 1968.89	80.44
1898-21 - 1898-53	58-28	1921.67 - 1921.98	59.00	1945-17 - 1945-43	59.77	1404-40 - 1408-44	80.45
1898.54 - 1898.65	58.29	1921.99 - 1922.31	59.01	1945.44 - 1945.70	59.73	1969.72 - 1969.54	60.45
1899.86 - 1899.18	58.30	1922.32 - 1922.63	59.02	1945.77 - 1946.09	59.74		
1899.19 - 1899.51	58-31	1922.04 - 1922.40	59.03	1946-10 - 1940-41	59.75	1404-55 - 1404-00	60-47
1899.52 - 1899.83	58.32	1922.97 - 1973.28	59.04	1946-42 - 1946-74	59.76	1969.87 - 1970.19	60.48
	1						

Note: The tollowing are the maximum amounts you can deduct for each pay period.

Remarque: Yous trouverez di-dessous la cofisanon maximale que vous pouvez rerenir pour chaque periode de pale.

Hebdomedaire 23.85
Aux deux semaines 47.89
Bimensuel 51.88
Mensuel 103.77

10 pay periods a vear 13 pay periods a year 13 periodes de paie par annee 22 pay periods a vear 22 periodes de pare par annee

124 52 95.78 56.60

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods se

#### ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

1970.20 - 10 1970.33 - 11 1970.33 - 15 1971.35 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1972.16 - 19 1972.48 - 19 1972.48 - 19 1973.48 - 19 1973.78 - 19 1973.78 - 19 1974.43 - 19 1974.70 - 19 1974.70 - 19 1975.70 - 19 1976.72 - 19 1976.72 - 19 1976.72 - 19 1976.72 - 19 1976.72 - 19 1976.72 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19 1976.75 - 19	To - A  1970-52 970-84 971-17 971-89 971-18 972-47 972-67 973-12 973-45 973-77 974-10 974-42 975-60 975-60	UI premum Cotrastion d A-C	Remuneration From - De To A  1993-65 - 1993-97 1993-08 - 1994-29 1994-30 - 1994-95 1994-03 - 1995-27 1995-28 - 1995-50 1995-91 - 1995-92 1995-91 - 1995-97 1995-91 - 1995-97	Display     Display	2017-43 - 2017-75 2017-76 - 2018-07 2018-08 - 2018-40 2018-41 - 2018-72 2018-73 - 2019-05 2019-06 - 2019-30 2019-39 - 2019-70	Ul premium Cotisation d A-C	Psy	UI premiur Cotsalk d A-C
From - De  1970-20 - 19 1970-33 - 15 1970-35 - 19 1971-18 - 19 1971-18 - 19 1971-18 - 19 1971-18 - 19 1971-18 - 19 1972-15 - 19 1972-15 - 19 1972-15 - 19 1972-16 - 19 1973-46 - 19 1973-76 - 19 1973-76 - 19 1974-11 - 19 1974-76 - 19 1974-77 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-72 - 19 1976-75 - 19 1976-75 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19 1976-76 - 19	70 - A 970-52 970-84 971-17 971-49 972-14 972-47 972-60 973-77 974-10 974-42 975-00 975-73	Cotrastion dA-C 60 - 49 60 - 50 60 - 51 60 - 52 80 - 53 80 - 55 60 - 55 60 - 57 60 - 58 80 - 59 60 - 60 60 - 60 60 - 60	From - De To A  1993.65 - 1993.97 1993.08 - 1994.29 1994.30 - 1994.22 1994.63 - 1994.95 1994.95 - 1995.20 1994.95 - 1995.60 1995.28 - 1995.27 1995.28 - 1995.25 1995.93 - 1996.25 1996.25 - 1996.57	Consistent d A C	From - De To A  2017-11 - 2017-42 2017-43 - 2017-75 2017-76 - 2016-07 2016-08 - 2016-70 2016-73 - 2019-30 2019-39 - 2019-70	Colisation d A-C	From - De To - A  2040.56 - 2040.87 2040.88 - 2041.20 2041.21 - 2041.53 2041.54 - 2041.65 2041.66 - 2042.18 2042.19 - 2042.50 2042.19 - 2042.50	62.65 62.65 62.66 62.67 62.68
1970.20 11 1970.20 11 1970.53 11 1970.65 11 1971.16 11 1971.16 11 1971.16 11 1971.16 11 1971.16 11 1971.16 11 1971.16 11 1971.16 11 1972.16 11 1972.16 11 1972.16 11 1973.16 11 1973.16 11 1973.76 11 1973.76 11 1974.17 11 1974.17 11 1974.17 11 1974.17 11 1974.17 11 1974.17 11 1974.17 11 1974.17 11 1976.17 11 1976.1	970-52 970-84 971-87 971-87 971-82 972-14 972-87 973-12 973-12 973-77 974-10 974-75 975-00 975-73	dA-C  60.49  60.50  60.51  60.52  80.53  80.55  60.55  60.55  60.57	1993.65 - 1993.97 1993.08 - 1994.29 1994.30 - 1994.62 1994.63 - 1994.62 1994.96 - 1995.27 1995.26 - 1995.92 1995.26 - 1995.92 1995.27 - 1996.57 1996.26 - 1996.57	01.21 61.22 61.23 61.24 61.25 61.25 61.27 61.20 61.27	2017-11 - 2017-42 2017-43 - 2017-75 2017-76 - 2018-07 2018-08 - 2018-07 2018-41 - 2018-72 2018-73 - 2019-05 2019-05 - 2019-05 2019-07 - 2019-07	dA-C	2040.56 - 2040.87 2040.88 - 2041.20 2041.21 - 2041.53 2041.54 - 2041.5 2041.66 - 2042.18 2042.19 - 2042.50 2042.51 - 2042.83	62.65 62.65 62.65 62.65 62.65
1970.85 - 19 1971.18 - 19 1971.18 - 19 1971.18 - 19 1971.18 - 19 1971.18 - 19 1971.18 - 19 1971.18 - 19 1972.15 - 19 1972.15 - 19 1972.15 - 19 1972.16 - 19 1973.46 - 19 1973.46 - 19 1973.47 - 19 1973.47 - 19 1974.11 - 19 1974.41 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1975.74 - 19 1976.76 - 19	970.84 971.17 971.49 971.82 972.14 972.47 972.60 973.12 973.45 973.45 974.10 974.42 974.75 975.60 975.73	60.50 60.51 60.52 60.53 60.55 60.55 60.55 60.57 60.58 60.59 60.60 60.60	1993.98 - 1994.29 1994.30 - 1994.62 1994.63 - 1994.95 1994.96 - 1995.27 1995.28 - 1995.02 1995.91 - 1995.02 1995.93 - 1996.25 1996.26 - 1996.57 1996.58 - 1996.90	61.22 61.23 61.24 61.25 61.26 61.27 61.27	2017-43 - 2017-75 2017-76 - 2018-07 2018-08 - 2018-40 2018-41 - 2018-72 2018-73 - 2019-05 2019-06 - 2019-30 2019-39 - 2019-70	61.95 61.95 61.90 61.97 61.98 61.99	2040-88 - 2041-20 2041-21 - 2041-53 2041-54 - 2041-85 2041-86 - 2042-18 2042-19 - 2042-83 2042-51 - 2042-83	62-68
1970.65 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1972.16 - 19 1972.16 - 19 1972.16 - 19 1972.16 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.77 - 19 1973.77 - 19 1973.78 - 19 1973.78 - 19 1973.78 - 19 1973.78 - 19 1973.79 - 19 1973.	971-17 971-49 971-82 972-14 972-47 972-60 973-12 973-45 973-77 974-10 974-42 974-75 975-60 975-73	60.51 60.52 80.53 60.55 60.55 60.57 60.56 60.57	1994.30 - 1994.95 1994.03 - 1994.95 1994.96 - 1995.27 1995.28 - 1995.60 1995.01 - 1995.92 1995.93 - 1996.57 1996.26 - 1996.57 1996.58 - 1996.90	61.23 61.24 61.25 61.25 61.27 61.27 61.28 61.29	2017-76 - 2018-07 2018-08 - 2018-40 2018-41 - 2018-72 2018-73 - 2019-05 2019-06 - 2019-38 2019-39 - 2019-70	61.90 61.97 01.98 61.99 62.00	2041-21 = 2041-53 2041-54 = 2041-85 2041-86 = 2042-18 2042-19 = 2042-50 2042-51 = 2042-83	62-67
1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1971.16 - 19 1972.16 - 19 1972.16 - 19 1972.16 - 19 1973.16 - 19 1973.16 - 19 1973.16 - 19 1973.16 - 19 1973.16 - 19 1973.16 - 19 1974.16 - 19 1974.17 - 19 1974.17 - 19 1974.17 - 19 1974.18 - 19 1974.18 - 19 1974.18 - 19 1974.18 - 19 1974.19 - 19 1974.	971.49 971.82 972.14 972.47 972.40 973.45 973.45 973.47 974.42 974.75 975.08 975.73	60.52 80.53 60.55 60.55 60.55 60.57 60.58 60.59 60.60 60.61	1994-03 - 1994-95 1994-96 - 1995-27 1995-28 - 1995-80 1995-01 - 1995-92 1995-93 - 1996-25 1996-26 - 1996-57 1996-58 - 1996-90 1996-91 - 1997-23	61.25 61.25 61.26 61.27 61.27 61.28 61.29	2018.08 - 2018.40 2018.41 - 2018.72 2018.73 - 2019.05 2019.06 - 2019.30 2019.39 - 2019.70	61.90 61.97 01.98 61.99 62.00	2041.54 ~ 2041.85 2041.86 ~ 2042.18 2042.19 ~ 2042.50 2042.51 ~ 2042.83	62-69
1971.50 - 11 971.83 - 19 1972.46 - 19 1972.41 - 19 1972.45 - 19 1972.46 - 19 1972.46 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.76 - 19 1973.77 - 19 1973.78 - 19 1973.78 - 19 1973.79 - 19 1973.7	971.82 972.14 972.47 973.80 973.12 973.45 973.47 974.10 974.75 975.08 975.73	60.53 60.54 60.55 60.56 60.57 60.58 60.59 60.60 60.61	1994-90 - 1995-27 1995-28 - 1995-60 1995-61 - 1995-92 1995-93 - 1996-25 1996-26 - 1996-57 	61.25 61.26 61.27 61.28 61.29	2018-41 - 2018-72 2018-73 - 2019-05 2019-06 - 2019-38 , 2019-39 - 2019-70	61.97	2041.86 - 2042.18 2042.19 - 2042.50 2042.51 - 2042.83	62-69
1971.83 - 19 1972.45 - 19 1972.46 - 19 1972.46 - 19 1972.46 - 19 1972.47 - 19 1973.47 - 19 1973.47 - 19 1973.47 - 19 1973.47 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.43 - 19 1974.45 - 19 1974.46 - 19 1974.47 - 19 1974.47 - 19 1974.47 - 19 1974.48 - 19 1974.49 - 19 1974.	972-14 972-47 972-60 973-12 973-45 973-77 974-10 974-42 974-75 975-00 975-73	60.55 60.55 60.56 60.57 60.58 60.59 60.60 60.61	1995.28 - 1995.60 1995.61 - 1995.92 1995.93 - 1996.25 1996.26 - 1996.57 1996.58 - 1996.90 1996.91 - 1997.23	61.25 61.27 61.28 61.29	2016.73 - 2019.05 2019.06 - 2019.36 2019.39 - 2019.70	61.99	2042-19 - 2042-50	02-70
1972.15 - 191972.46 - 191972.46 - 191972.46 - 191972.46 - 191972.16 - 191972.16 - 191972.16 - 191972.4	972.47 972.60 973.12 .973.45 973.77 974.10 974.42 .974.75 975.08 975.40 975.40	60.55 60.56 60.57 60.58 60.59 60.60 60.61	1995.01 - 1995.92 1995.93 - 1990.25 1996.26 - 1996.57 	61.27	2019-06 - 2019-30 /	61.99	2042.51 - 2042.83	62.71
1972.48 - 1972.81 - 1972.81 - 1972.81 - 1972.81 - 1973.13 - 1973.13 - 1973.78 - 1973.7	972.00 973.12 973.45 973.77 974.10 974.42 974.75 975.08 975.60	60.56 60.57 60.58 60.59 60.60 60.61	1995.93 - 1996.25 1996.26 - 1996.57 	61.29	2019-39 - 2019-70	62-00	2042-84 - 2044-15	
1972.48 - 1973.13 - 1973.13 - 1973.13 - 1973.13 - 1973.14 - 1973.78 - 1973.7	973-12 973-45 973-77 974-10 974-42 974-75 975-08 975-40 975-73	60.57 60.58 60.59 60.60 60.61	1996.26 - 1996.57 1996.58 - 1996.90 1996.91 - 1997.23	61+29				02.7
1973.46 - 1973.76 - 1973.76 - 1974.43 - 1974.43 - 1974.43 - 1974.43 - 1974.43 - 1974.43 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1975.41 - 1977.45 - 1977.4	973.77 974.10 974.42 974.75 975.08 975.40	60.60	1996.91 - 1997.23	61.30		62.01	2043.16 - 2043.48	62 . 7
975.78 - 19 974.43 - 19 974.43 - 19 974.43 - 19 975.76 - 19 975.76 - 19 975.77 - 19 975.77 - 19 975.77 - 19 975.78 - 19 976.79 - 19 976.79 - 19 976.79 - 19 976.79 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19 977.00 - 19	974.10 974.42 974.75 975.08 975.40	60.60	1996.91 - 1997.23		2020-04 - 2020-35	62.02	2043.49 - 2043.81	62.7
97%,11 - 19 97%,75 - 19 97%,75 - 19 97%,76 - 19 97%,76 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19 97%,97 - 19	974.42 974.75 975.08 975.40	10.00		61.31	2020-30 - 2020-68	62.03	2043-02 - 2044-13	62.7
974.43 - 19   974.76 - 19   975.76 - 19   975.70 - 19   975.74 - 19   975.74 - 19   975.74 - 19   976.39 - 19   976.39 - 19   976.37 - 19   977.04 - 19   977.03 - 19   977.03 - 19   977.03 - 19   977.03 - 19   978.07 - 19   979.32 - 19   979.32 - 19   979.32 - 19   979.95 - 19   979.05 - 19   980.05 - 19	974.75 975.08 975.40 975.73		1997.24 - 1997.55	61.32	2020-69 - 2021-00	62.04	2044-14 - 2044-46	62.7
976,76 - 19 975,09 - 19 975,04 - 19 975,41 - 19 975,74 - 19 976,06 - 19 976,39 - 19 977,37 - 19 977,04 - 19 977,04 - 19 977,09 - 19 977,09 - 19 976,02 - 19 976,00 - 19	975.08 975.40 975.73		1997.56 - 1997.86	61.34	2021.01 - 2021.33	62.05	2044.47 - 2044.78	62.7
975.09 - 19 975.71 - 19 975.77 - 19 975.78 - 19 976.39 - 19 976.00 - 19 976.72 - 19 977.04 - 19 977.37 - 19 977.37 - 19 977.38 - 19 978.02 - 19 978.32 - 19 979.32 - 19 979.32 - 19 979.95 - 19 979.95 - 19	975.40	60-63	1998.21 - 1998.53	01.35	2021.67 - 2021.98	64.07	2044.19 - 2045.11	62.7
1976.41 - 19 1976.06 - 19 1976.06 - 19 1976.07 - 19 1976.72 - 19 1977.07 - 19 1977.07 - 19 1977.07 - 19 1977.09 - 19 1976.67 - 19 1979.00 - 19 1979.05 - 19 1979.07 - 19 1979.07 - 19 1979.07 - 19 1979.07 - 19 1979.07 - 19	975.73	60.64	1998.54 - 1998.85	61.36	2021-99 - 2022-31	62.08	2045.44 - 2045.76	62.8
1975.74 - 19 1976.06 - 19 1976.39 - 19 1976.33 - 19 19776.37 - 19 1977.37 - 19 1977.49 - 19 1977.49 - 19 1978.34 - 19 1978.36 - 19 1979.00 - 19 1979.00 - 19 1979.30 - 19 1979.30 - 19 1979.30 - 19 1979.30 - 19 1979.30 - 19 1979.30 - 19 1980.30 - 19	976.05	60-65	1998.86 - 1999.18	01.37	5055-32 - 2022-03	62.09	2045-77 - 2040-09	84.8
1976.39 - 19 1976.72 - 19 1977.04 - 19 1977.37 - 19 1977.37 - 19 1978.02 - 19 1978.36 - 19 1978.36 - 19 1979.30 - 19 1979.30 - 19 1979.30 - 19 1980.30 - 19 1980.30 - 19		60.66	1999,19 - 1999,51	61.38	2022-64 - 2022-96	62.10	2046-10 - 2046-41	62.8
976.72 - 19 977.04 - 19 977.37 - 19 977.37 - 19 977.39 - 19 978.02 - 19 978.34 - 19 978.67 - 19 979.00 - 19 979.32 - 19 979.65 - 19 980.30 - 19 980.02 - 19	976.38	60-67	1999.52 - 1999.83	61.39	2022.97 - 2023.28	62.11	2046-42 - 2046-74	62.8
977.04 - 19 977.37 - 19 977.69 - 19 978.02 - 19 978.36 - 19 978.67 - 19 1979.32 - 19 979.65 - 19 979.97 - 19 980.30 - 19 980.62 - 19	976.71	60.68	1999.84 - 2000-16	61.40	2023-29 - 2023-61	62.12	2046.75 - 2047.06	02.8
977.37 - 19 977.69 - 19 978.02 - 19 978.34 - 19 978.67 - 19 979.00 - 19 979.32 - 19 979.97 - 19 980.30 - 19 980.62 - 19	977.03	60.69	2000-17 - 2000-48	61.41	2023-62 - 2023-94	62.13	2047.07 - 2047.39	62-8
977.69 - 19 978.02 - 19 978.34 - 19 978.36 - 19 979.00 - 19 979.32 - 19 979.97 - 19 980.30 - 19 980.62 - 19 980.95 - 19	977.36	60.70	2000.49 - 2000.81	61-42	2023-95 - 2024-26	64.14	2047-40 - 2047-71	62.8
978.02 - 19 978.36 - 19 978.67 - 19 979.00 - 19 979.32 - 19 979.97 - 19 980.30 - 19 980.62 - 19		60+71	2000.02 - 2001.14	61.43	2024.60 - 2024.91	62.15	2048.05 - 2048.04	62.8
1978.34 - 19 1978.67 - 19 1979.00 - 19 1979.32 - 19 1979.65 - 19 1979.97 - 19 1980.62 - 19 1980.62 - 19		60.73	2001.47 - 2001.79	61.45	2024.92 - 2025.24	62.17	2048.38 - 2048.69	62.8
1970.67 - 19 1979.00 - 19 1979.32 - 19 1979.65 - 19 1979.97 - 19 1980.30 - 19 1980.62 - 19		60.74	2001.47 - 2001.74	01.46	2025-25 - 2025-57	02.18	2048.70 - 2049.02	62.4
1979.32 - 19 1979.65 - 19 1979.97 - 19 1980.30 - 19 1980.62 - 19	978.99	60-75	2002-12 - 2002-44	61.47	2025.58 - 2025.89	62.19	2049.03 - 2049.34	62.9
979.65 ~ 19 979.97 ~ 19 980.30 ~ 19 980.62 ~ 19 980.95 ~ 19	979.31	60.76	2002.45 - 2002.76	61.48	2025-90 - 2026-22	65-50	2049.35 - 2049.67	62.9
979.97 - 19 980.30 - 19 980.62 - 19 980.95 - 19	979.04	60.77	2002.77 - 2003.09	61.49	2020-23 - 2020-54	65.21	2044-68 - 2049-94	62.9
980.30 - 19 980.62 - 19 980.95 - 19		60.78	2003.10 - 2003.42	61.50	2026-55 - 2026-87	62.22	2050-00 - 2050-32	62.9
980.62 - 19		60.79	2003.43 - 2003.74	61.51	2026.88 - 2027.19	62.24	2050-43 - 2050-65	62.9
1980.95 - 19	980-61	60.80		61.52	2027-20 - 2027-52		2050-06 - 2050-97	
	980.94	60.82	2004.08 - 2004.39	61.54	2027.86 - 2028.17	62.25	2050-98 - 2051-30	62.9
1981.28 - 19		60.63	2004.73 - 2005.04	61.55	2028-18 - 2028-50	62.27	2051-03 - 2051-95	62.9
1981.60 - 19	981.92	60.84	2005.05 - 2005.37	61.56	2028-51 - 2028-82	62.28	2051.96 - 2052.28	63.0
1981.93 - 19		60.85	2005.30 - 2005.70	61.57	2028-83 - 2029-15	62.29	2052-29 - 2052-60	63-0
1982.25 - 19		60.86	2005.71 - 2006.02	61.58	2029.16 - 2029.47	62.30	2052-61 - 2052-93	03.0
1982-58 - 19		60.87	2006.03 - 2006.35	61.59	2029.48 - 2029.80	62-31	2052.94 - 2053.25	63.0
1982-90 - 19	983.22	60.88	2006.36 - 2006.67	61-60	2029.81 - 2030.13	05-35	2053-20 - 2053-58	63.0
1983.23 - 19		60.89	2006.68 - 2007.00	61.62	2030-46 - 2030-45	62.33	2053.54 - 2053.40	63.0
			2007.01 - 2007.32		2030.79 - 2031.10	62.35	2054.24 - 2054.56	63.0
1983.88 - 19		60.91	2007.66 - 2007.98	61-63	2031-11 - 2031-43	62.30	2054.57 - 2054.88	03.0
984.53 - 19	984.85	60.93	2007.99 - 2008.30	61.65	2031.44 - 2031.75	62.37	2054-89 - 2055-21	63.0
984.86 - 19		60.94	2008.31 - 2008.63	61.66	2031.76 - 2032.08	62.38	2055-22 - 2055-53	63.1
945.18 - 19	985.50	60.95	2008.64 - 2008.95	61.67	2032-09 - 2032-41	62.39	2055-54 - 2055-86	63.1
985.51 - 19		60.96	2008.96 - 2009.28	61.68	2032.42 - 2032.73	62.40	2055.87 - 2056.18	63.1
985.84 - 19		60.97	2009-29 - 2009-60	61.69	2032-74 - 2033-06	62-41	2050-19 - 2050-51	63-1
986.16 - 19		60.98	2009-61 - 2009-93	61-70	2033-07 - 2033-38	62.42	2050-52 - 2056-84	63-1
986-49 - 19	986.80	60.99	2009.94 - 2010.26	61.71	2033-39 - 2033-71	02.43	2050.85 - 2057.16	63.2
986-81 - 19	907-13	61.00	2010-27 - 2010-58	61.72	2033.72 - 2034.03	62.44	2057.50 - 2057.61	63.1
987.46 - 19	987.78	61.02	2010-92 - 2011-23	61.73	2034-37 - 2034-69	62.46	2057-82 - 2058-14	63-1
987.79 - 19		61.03	2011-24 - 2011-56	61.75	2034.70 - 2035.01	62.47	2056-15 - 2058-46	63-1
986.12 - 19	988-43	61-04	2011-57 - 2011-86	61.76	2035-02 - 2035-34	62.46	2058.47 - 2058.79	63.2
988.44 - 19		61.05	2011.89 - 2012.21	61.77	2035-35 - 2035-06	62-49	2058-80 - 2059-12	63.2
988.77 - 19		61.06	2012-22 - 2012-54	61.78	2035-67 - 2035-99	65.50	2059-13 - 2059-44	63.2
989-09 - 19	989.41	61.07	2012-55 - 2012-86	61.79	2036.00 - 2036.31	62-51	2059-45 - 2059-77	63.2
989.42 - 19	999.73	61.09	2012.87 - 2013.19 2013.20 - 2013.51	61.80	2036.32 - 2036.64	62.53	2059.78 - 2060.09	63.2
990.07 - 19		61.09	2013.20 - 2013.51	61.82	2036.98 = 2037 20	62.54	2000-43 - 4000-34	63.2
990.40 - 19	990.71	61.11	2013.85 - 2014.16	61.83	2036.98 - 2037.29 2037.30 - 2037.62	62.55	2060.43 - 2060.74 2060.75 - 2061.07	63.2
990.72 - 19		61.12	2014-17 - 2014-49	61.84	2037-63 - 2037-94	62.56	2061.08 - 2061.40	63.2
991-05 - 19	991-36	61-13	2014-50 - 2014-82	61-85	2037.95 - 2038.27	62.57	2001-41 - 2001-72	63.2
991.37 - 19		61-14	2014-83 - 2015-14	61-86	2036-28 - 2038-59	62.50	2061.73 - 2062.05	63.3
1991.70 - 19		61-15	2015-15 - 2015-47	61-87	2038.60 - 2038.92	62.59	2062.06 - 2062-37	63.3
992.02 - 19	992.34	61-16	2015.46 - 2015.79	61.88	2036-93 - 2039-25	62-60	2062.38 - 2062.70	03.3
1992.35 - 19		61-17	2015.80 - 2016.12	61.89	2039-26 - 2039-57	10.50	2002.71 - 2003.02	63.3
992.68 - 19	992-67					42 42 8	2042 02 - 2042 02	49 -
1993.00 - 19	992.99	61-18	2016-13 - 2016-44	61.90	2039.58 ~ 2039.90	62.62	2063.03 - 2063.35	63+3
11	992.99	61-10	2016.13 - 2016.44 2016.45 - 2016.77 2016.78 - 2017.10	61.90	2039.58 ~ 2039.90   2039.91 ~ 2040.22   2040.23 ~ 2040.55	62.62 62.63 62.64	2063.03 - 2063.35 2063.36 - 2063.68 2063.69 - 2064.00	63.3

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous la cotisation maximale que vous pouvez retenir pour chaque periode de paie.

Weekly		23.95	10 pay periods a year	10 périodes de paie par année	124.52
Biweekly		47.89	13 pay periods a year	13 périodes de paie par année	95.78
Semimor		51.88	22 pay periods a year	22 périodes de paie par année	56.60
Monthly	Mensuel	103.77			

ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

La deduction maximale de cotisations pour diverses pénodes de paie figure au bas de la presente page or the maximum premium deduction for various pay periods see oftom of this page

Pay	UR	Pay	U	Pay	UI	Pay	1,0
Remuneration	premsum	Remuneration	prémium	Remuneration	premium	Hemunération	premium
From - De To - A	d A C	From - De To - A	Consistion :	From - De To A	Cotisation d A C	From - Do To - A	Cottastion
	370				OAL	11011 - De 10 - A	dA-C
	63.37	2087.46 - 2087.78	64.09	2110 02 2111			
	63.38	2087.79 - 2088.11	64-10	2111-24 - 2111-23	64 - 61	2134.37 ~ 2134.69	65.53
	63.39	2088-12 - 2088-43	64.11	2111-57 - 2111-00	64.83	2134-70 - 2135-01	85039
2004.99 - 2005.30	63.40	2088-44 - 2088-76	04-12	2111-09 - 2112-21	04.64	2135.35 - 2135.56	65-55
2065.31 - 2065.63	63.41	2088.77 - 2089.08	64-13	2112-22 - 2112-54	04.85	2135-67 - 2135-99	05-50
2005-64 - 2065-96	63.42	2089-09 - 2049-41	84-24	2112-55 - 2112-00	09.00	4136.00 - 2130.31	65.56
2065-97 - 2066-28	63.43	2089.42 - 2089.73	64.15	2112-87 - 2113-19	64.87	2136.32 - 2136.64	65.59
2066-29 - 2066-61	63-44	2089.74 - 2090.06	69.10	2113-20 - 2113-51	64.88	2130-05 - 2150-97	00.00
2066-62 - 2066-93	63.45	2090.07 - 2090.39	64-17	2113.52 - 2113.04	64.89	2136.98 - 2137.29	65-61
**** ** **** ***	63.46	2090.40 - 2090.71	64.28	2111 00 . 211.			
2066-94 - 2067-26	03.47	2090.72 - 2091.04	64.19	2113-85 - 2114-16	64.90	2137.30 - 2137.62	65.62
2067.59 - 2067.91	63.48	2091.05 - 2091.36	64.20	2114-50 - 2114-82	64.92	2137-03 - 2137-94	05.04
2067-92 - 2066-24	63.49	2091.37 - 2091.69	64.21	2114-03 - 2115-14	04.93	2130-28 - 2138-59	95.05
2068-25 - 2068-56	63.50	2091.70 - 2092.01	64-22	2115.15 - 2115.47	64.94	2130-60 - 2130-92	65.00
2068-57 - 2068-89	63.51	2092-02 - 2092-34	64.23	2115-48 - 2115-79	84.95	2130.93 - 2139.25	45.47
2068.90 - 2069.21	63.52	2092-35 - 2092-67	64-24	2115-80 - 2116-12	64.96	2139-26 - 2139-57	65-68
2069.22 - 2069.54	63.53	2092.68 - 2092.99	64+25	2110-13 - 2110-44	04.97	2139.50 - 2139.90	65.09
2069.55 - 2069.80	63.54	2093.00 ~ 2093.32	64.26	2116-45 - 2116-77	64.98	2139.91 - 2140.22	65.70
2010 43 - 2020	43 65	2093.39 ~ 2093.64	44 22	2114 30 - 2117 12			
2069-87 - 2070-19	63.55	2093.65 - 2093.97	64.28	2116.78 - 2117.10	64.99	2140-23 - 2140-55	65-71
2070-20 - 2070-52 2070-53 - 2070-84	63.57	2093.98 - 2094.29	64.29	2117-11 - 2117-42 2117-43 - 2117-75	05.00	2140.56 - 2140.67	05-72
2070-65 - 2071-17	63.58	2094.30 - 2094.62	64.30	2117-76 - 2118-07	05-02	2140.88 - 2141.20	65.73
2071-18 - 2071-49	63.59	2094.63 - 2094.95	64.31	2116.08 - 2118.40	65.03	2141.94 ~ 2141.85	65.75
2071-50 - 2071-02	63.60	2094-96 - 2095-27	04+32	2118-41 - 2118-72	85.04	2141-46 - 2142-16	65+70
2071-03 - 2072-14	63-61	2095.28 - 2095.60	64.33	2118.73 - 2119.05	65.05	2142-19 - 2142-50	65.77
2072-15 - 2072-47	63-62	2095-61 - 2095.92	64.34	2119-00 - 2119-36	05.00	2142-51 - 2142-83	05.78
2072.48 - 2072.80	63.63	2095.93 - 2096.25	64.35	2119.39 - 2119.70	65-07	2142.84 - 2143.15	65.79
							-
2072-81 - 2073-12	63-64	2096.26 - 2096.57	64.36	2119.71 - 2120.03	65.08	2143.10 - 2143.48	65.80
2073.13 - 2073.45	63.66	2096.91 - 2097.23	64.38	2120-36 - 2120-68	65-10	2143.69 - 2144.13	65.82
	63.67	2097-24 - 2097-55	64.39	2120-09 - 2121-00	05-11	2199.19 - 2199.90	
2074.11 - 2074.42	63.68	2097.56 - 2097.68	04.40	2121-01 - 2121-33	65-12	2144.47 - 2144.78	65.84
2074.43 - 2074.75	63.69	2097-89 - 2098-20	04.41	2121-34 - 2121-00	05.13	2144-79 - 2145-11	05.05
2074.76 - 2075.08	63.70	2098-21 - 2098-53	64.42	2121.67 - 2121.98	65.14	2145.12 - 2145.43	65.86
2075-09 - 2075-40	63.71	2098-54 - 2098-85	04.43	2141-99 - 2142-31	65.15	2145.44 - 2145.70	05-07
2075.41 - 2075.73	63.72	2098-80 - 2099-18	04.44	2122.32 - 2122.63	65-16	2145.77 - 2146.09	65.60
		2099-19 - 2099-51	64.45	2122-66 - 2122-96			65.89
2075.74 - 2076.05	63.73	2099-52 - 2099-83	04.40	2122.97 - 2123.28	65-17	2146-10 - 2146-41	
2076.00 - 2076.38	63.74	2099-84 - 2100-16	64.47	2123.29 - 2123.61	65.19	2146.75 - 2147.06	65.91
2076.72 - 2077.03	63.76	2100-17 - 2100-48	04.48	2123.02 - 2123.94	65.20	2147.07 - 2147.39	65.92
2077.04 - 2077.36	63.77	2100.49 - 2100.81	64.49	2123.95 - 2124.26	05.21	2147.40 - 2147.71	65.93
2077.37 - 2077.40	63.78	2100-82 - 2101-14	04.50	2124.27 - 2124.59	65.22	2147.72 - 2148.04	05.94
2077.69 - 2078.01	63.79	2101-15 - 2101-46	84.51	2124.60 - 2124.91	65.23	2148-09 - 2148-37	69.95
2078.02 - 2078.33	63.80	2101-47 - 2101-79	64+52	2124-92 - 2125-24	65.24	2148-38 - 2148-69	05.90
2078.34 - 2078.66	63.61	2101-80 - 2102-11	64.53	2125-25 - 2125-57	65.25	2148.70 - 2149.02	65.97
2078-67 - 2076-99	63-62	2102-12 - 2102-44	64.54	2125-50 - 2125-89	65-26	2149.03 - 2149.34	65.98
2079.00 - 2079.31	63-63	2102.45 - 2102.70	64.55	2125.40 - 2126.22	05.27	2149-35 - 2149-07	05.99
2079.32 - 2079.64	63.04	2102.77 - 2103.09	64.56	2120.23 - 2120.54	65.20	2149.68 - 2149.99	66.00
2079.05 - 2079.90	63.65	2103-10 - 2103-42	64.57	2120-55 - 2120-87	65.29	2150-00 - 2150-32	. 00-01
2079.97 - 2080.29	63.86	2103.43 - 2103.74	64.58	2126.88 - 2127.19	65.30	2150.33 - 2150.65	66-02
2080.30 - 2080.61	63+87	2103-75 - 2104-07	64.59	2127-20 - 2127-52	65-31	2150.00 - 2150.97	1 00.00
2080.62 - 2080.94	63.88	2104.08 - 2104.39	64.60	2127-93 - 2127-85	65.32	2190.98 - 2191.30	66.04
2080.95 - 2081.27	63.89	2104-40 - 2104-72	64-61	2127-86 - 2128-17	85.33	2151-31 - 2151-62	66.05
2081.28 - 2081.59	63.90	2104-73 - 2105-04	64.62	2128-18 - 2128-50	65.34	2131-63 - 5131-63	80.00
2081.60 - 2081.92	63.91	2105.05 - 2105.37	64.63	2128.51 - 2128.82	65.35	2151.96 - 2152.28	66.07
2081.93 - 2082.24	63.92	2105-30 - 2105-70	04.04	2128-83 - 2129-15	95.30	2152-29 - 2152-60	00.00
2002.25 - 2082.57	63.93	2105.71 - 2106.02	64.65	2129.10 - 2129.47	65.37	2152-61 - 2152-93	86.09
2082.58 - 2082.89	03-94	2106-03 - 2106-35	64.65	2129-48 - 2129-80	05.30	2152.94 - 2153.25	00-10
2082-90 - 2083-22	63.95	2106.36 - 2106.67	84-67	2129-81 - 2130-13	65.39	2159.26 ~ 2153.58	66.11
2003.23 - 2003.55	63.96	2100-68 - 2107-00	64-68	2130-14 - 2130-45	65.40	2153.59 - 2153.90	60-12
2083.56 - 2083.87	63-97	2107.01 - 2107.32	64.69	2130-46 - 2130-78 2130-79 - 2131-10	65.41	2153-91 - 2154-23	00-13
2083.86 - 2084.20	63.98	2107.33 - 2107.65	84.70	2131-11 - 2131-43	05.43	2154.57 - 2154.88	66-15
2084-21 - 2084-52	63.99	2.07.000					
2084.53 - 2084.85	64.00	2107.99 - 2108.30	64.72	2131.44 - 2131.75	65.44	2154.89 - 2155.21	00+10
2084-86 - 2085-17	04.01	2108-31 - 2108-63	64-73	2131.76 - 2132.08	65.45	2155-22 - 2155-53	00-17
2085-18 - 2085-50	64.02	2108-64 - 2108-95	64.74	2132.09 - 2132.41	65.46	2155.54 - 2155.86	66-18
2085.51 - 2085.83	64.03	2108-96 - 2109-28	64.75	2132-42 - 2132-73	05.47	2155-07 - 2150-18	66-20
2005-84 - 2006-15	64-04	2109.29 - 2109.60	64.76	2132.74 - 2133.06	65.49	2150-14 - 2150-51	00.20
2086-16 - 2086-48	64-05	2109.01 - 2109.93	64.78	2133.39 - 2133.71	85-50	2150-85 - 2157-10	06.22
2086.49 - 2086.80	64-07	2110.27 - 2110.50	64.79	2133-72 - 2134-03	45.51	2157-17 - 2157-49	00.23
2087.14 - 2087.45	64.08	2110.59 - 2110.91	64.80	2133-72 - 2134-03 2134-04 - 2134-36	65.52	2157-50 - 2157-81	66.24
2001049	34.00						
100							

ote The following are the maximum amounts you can deduct for each pay period emarque. Yous trouverez ci-dessous la colisation maximale que vous pouvez retenir pour chaque periode de pale.

Hebdomadaire 23.95 Aux deux semaines 47.89 Birnensuel 51.88 Mensuel 103.77 tweekly emimonthly ionthly

10 pay periods a year 13 pay periods a year 22 pay periods a year

10 periodes de paie par année 13 periodes de paie par année 22 periodes de paie par année

SCHEDULE ENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

24 UNEMPLOYMENT INSURANCE PREMIUMS	COTISATIONS D'ASSURANCE-CHÔMAGE
For the maximum premium deduction for various pay periods see	La deduction maximale de cotisations pour diverses periodes de
bottom of this page	pale figure au bas de la presente page

bottom of this page				pale figure au baside la presente page			
Pay	UI.	Pay	UI	Pay	UI	Pav	UI
Rémunération	ргетныт	Remuneration	premium	Remuneration	premium . Cotisation	Rémuneration	Cotisation
From - De To - A	Cotisation :	From De To A	Cotisation of A-C	From - De To - A	d'A-C	From ~ De To - A	d'A-C
Pront = De 10 = H	anc.						
2157-82 - 2158-14	66.25	2181.28 - 2181.59	66.97	2204.73 - 2205.04	67.69	2228.18 - 2228.50	68-41
2158-15 - 2158-46	66.26	2181-60 - 2181-92	66.98	2205-05 - 2205-37	67.70	2228,51 - 2228.82	DB-42
2158.47 - 2158.79	66.27	2181.93 - 2182.24	66.99	2205.38 ~ 2205.70	67.71	2228.83 - 2229.15	68.43
2158.80 - 2159.12	66.28	2182.25 - 2182.57	67.00	2205.71 - 2206.02	67.72	2229-10 - 2229-47	00+44
2159.13 - 2159.44	66.29	2182.58 - 2182.89	67-01	2206.03 - 2206.35	67.73	2229-46 - 2229-80	58.45
2159.45 - 2159.77	66.30	2182-90 - 2183-22	67.02	2206.36 - 2206.07	67.74	2229.81 - 2230-13	68-46
2159.78 - 2160.09	66.31	2183.23 - 2183.55	67.03	2206-68 - 2207-00	67.75	2230.14 - 2230.45	68.47
2160-10 - 2160-62	66.32	2183.56 - 2183.87	67-04	2207.01 - 2207.32	67.76	2230.40 - 2230.78	68-48
2100.43 - 2100.74	66-33	2143-88 - 2184-20	67.05	2207.33 - 2207.65	67.77	2230.79 - 2231.10	88.49
2160.75 - 2161.07	66.34	2184.21 - 2184.52	67-06	2207.00 - 2207.98	67.78	2231.11 - 2231.43	68.50
2101-08 - 2101-40	66.35	2184.53 - 2184.85	67-07	2207.99 - 2208.30	67.79	2231-44 - 2231-75	00.51
2161-41 - 2161-72	66-36	2184-86 - 2185-17	67.08	2208-31 - 2208-63	67.80	2231.70 - 2232.08	68.52
2161-73 - 2162-05	60.37	2185.18 - 2185.50	67-09	2208-64 - 2208-95	67.81	2232.09 - 2232.41	68-53
2162.06 - 2162.37	66.38	2185.51 - 2185.83	67-10	2208.96 - 2209.28	67,82	2232.42 - 2232.73	68.54
2102.38 - 2102.70	60.39	2185.84 - 2186.15	67-11	2209-61 - 2209-93	67.84	2233.07 - 2233.38	68.56
2162.71 - 2163.02	66-40	2186.16 - 2186.48	67-13	2209.94 - 2210.26	07.85	2233.39 - 2233.71	68.57
2163.03 - 2163.35	66-41	2186.49 - 2186.80 2186.81 - 2187.13	67.14	2210.27 - 2210.58	67.86	2233.72 - 2234.03	68-58
			47.15	2210.59 - 2210.91	67.87	2234.04 - 2234.36	68-59
2163.69 - 2164.00	00.43	2187-14 - 2167-45 2187-46 - 2167-78	67-15	2210.92 - 2211.23	67.88	2234.37 - 2234.69	68.60
2164.01 - 2164.33	60-45	2187.79 - 2188.11	67-17	2211.24 - 2211.56	67.89	2234.70 - 2239.01	68.61
2104.00 - 2104.07	60.40	2188.12 - 2188.43	67-18	2211.57 - 2211.86	67.90	2235-02 - 2235-34	20.80
2164499 - 2165-30	66.47	2186.44 - 2188.76	67-19	2211.89 - 2212.21	67-91	2235.35 - 2235.66	68-63
2165-31 - 2165-63	06-46	2168:77 - 2189:08	-67420	2212.22 - 2212.54	67.92	2235-67 - 2235-99	08-64
2105.04 - 2105.96	06.49	2189.09 - 2189.41	67-21	2232-55 - 2232-86	67.93	2236-00 - 2236-31	68.65
2165-97 - 2166-28	66.50	2169.42 - 2189.73	67-22	2212.87 - 2213.19	67.94	2236.32 - 2230.04	08-00
2106.29 - 2166.61	66.51	2189.74 - 2190.06	67.23	2213.20 - 2213.51	67.95	2236.65 - 2236.97	68.67
2166.62 - 2166.93	66.52	2190.07 - 2190.39	67.24	2213.52 - 2213.84	67.96	2236.98 - 2237.29	68-68
2100.94 - 2167-26	66.53	2190-40 - 2190-71	67.25	2213-85 - 2214-16	67.97	2237.30 - 2237.62	68.69
2167-27 - 2167-50	66.54	2190.72 - 2191.04	67.26	2214.17 - 2214.49	67.98	2237.63 - 2237.94	68.70
2107-59 - 2107-91	66-55	2191.05 - 2191.36	67.27	2214.50 - 2214.82	67.99	2237.95 - 2238.27	06.71
2167.92 - 2168-24	66-56	2191.37 - 2191.69	67-28	2214-83 - 2215-14	68-00	2238.28 - 2238.59	68.72
2168-25 - 2168-56	66-57	2191.70 - 2192.01	67.29	2215.15 - 2215.47	68.02	2238.93 - 2239.25	68.74
2160.57 - 2168.89	46.58	2192.02 - 2192.34	67.31	2215-80 - 2216-12	68.03	2239.20 - 2239.57	68.75
2168.90 - 2169.21 2169.22 - 2169.54	86-60	2192.68 - 2192.99	67.32	2216-13 - 2216-44	68-04	2239.56 - 2239.90	68.76
			67.33	2216-45 - 2216-77	68-05	2239.91 - 2240.22	68.77
2169-55 - 2169-86	66-61	2193.00 - 2193.32 2193.33 - 2193.64	67-34	2210-78 - 2217-10	68.00	2240.23 - 2240.55	68.78
2169.87 - 2170.39 2170.32	00-62	2193.65 - 2193.97	67.35	2217-11 - 2217-42	68.07	2240.56 - 2240.87	68.79
2170.53 - 2170.84	46.64	2193.98 - 2194.29	67.36	2217.43 - 2217.75	80.86	2240.88 - 2241.20	68.80
2170-85 - 2171-17	60.65	2194.30 - 2194.62	67.37	2217-76 - 2218-07	68.09	2241.21 - 2241.53	68.61
2171-18 - 2171-49	66-66	2194.63 - 2194.95	67.38	2218-00 - 2218-40	68-10	2241-54 - 2241-85	68.82
2171.50 - 2171.82	66.67	2194.96 - 2195.27	67.39	2218-41 - 2218-72	68.11	2241.86 - 2242.18	68.83
2171.03 - 2172.14	66-65	2195.28 - 2195.60	67.40	2218.73 - 2219.05	68-12	2242.19 - 2242.50	68-84
2172.15 - 2172.47	66-69	2195.61 - 2195.92	67-41	2219.06 - 2219.38	68-13	2242.51 - 2242.03	66.85
2172.48 - 2172.80	66.70	2195.93 - 2196.25	67.42	2219.39 - 2219.70	68-14	2242.84 - 2243.15	68.86
2172-61 - 2173-12	66.71	2196.26 - 2196.57	67-43	2219.71 - 2220.03	08:15	2243-16 - 2243-48	68.87
2173.13 - 2173.45	66-72	2196.56 - 2196.90	67.44	2220.04 - 2220.35	68-16	2243.49 - 2243.81	68.88
2173.46 - 2173.77	44.73	2196.91 - 2197.23	67.45	2220.36 - 2220.68	08-17	2243.82 - 2244.13	68.69
2173.78 - 2174.10	66.74	2197.24 - 2197.55	67.46	2220.69 - 2221.00	88.16	2244.14 - 2244.46	68.90
2174-11 - 2174-42	86-75	2197.96 - 2197.86	67.47	2221.01 - 2221.33	68.20	2244.79 - 2245.11	68.92
2174.43 - 2174.75	66.76	2197.89 - 2198.20 2198.21 - 2198.53	67.49	2221.94 - 2221.98	68.27	2245.12 - 2245.43	68.93
2174.76 - 2175.08	66.77	2198.54 - 2196.65	67.50	2221.99 - 2222.31	68-22	2245.44 - 2245.76	68.94
			42.5		40.33	2245.77 - 2246.09	68.95
2175.41 - 2175.73	66-79	2198-86 - 2199-18	67.51	2222.32 - 2222.63	68.23	2245.77 - 2246.09	66.96
2175.74 - 2176.05	66.86	2199.19 - 2199.51	67.52	2222.97 - 2223.28	68.25	2246.42 - 2246.74	68.97
2176.06 - 2176.38	66-81	2199.84 - 2200.16	67.54	2223-29 - 2223-61	68.26	2240.75 - 2247.06	08.98
2176.72 - 2177.03	66.83	2200.17 - 2200.48	67.55	2223.62 - 2223.94	88.27	2247.07 - 2247.39	68.99
2177.04 - 2177.36	60 . 84	2200-49 - 2200-81	67.56	2223.95 - 2224.26	68.28	2247.40 - 2247.71	69.00
2177.37 - 2177.08	66-85	2200.82 - 2201.14	67.57	2224.27 - 2224.59	68.29	2247.72 - 2248.04	69.01
2177.69 - 2174-01	66.86	2201-15 - 2201-46	67-58	2224.60 - 2224-91	68.30	2248.05 - 2248.37	69.02
2170.02 - 2176.33	66.87	2201-47 - 2201-79	67.59	2224.92 - 2225.24	68.31	2248.38 - 2248.69	69.03
2178.34 - 2178.66	66.88	2201.80 - 2202.11	67.60	2225.25 - 2225.57	68.32	2248.70 - 2249.02	69.04
2178.67 - 2178.99	66.89	2202.12 - 2202.44	67-61	2225.58 - 2225.89	68.33	2249.03 - 2249.34	69.05
2179.00 - 2179.31	66.90	2202-45 - 2202-76	67-62	2225.90 - 2226.22	68-34	2249.35 - 2249.67	69.06
2179.32 - 2179.64	66-91	2202.77 - 2203.09	67-63	2226.23 - 2226.54	68.35	2249.68 - 2249.99 2250.82	69.07
2179-65 - 2179-96	66.92	2203-30 - 2203-42	67.64	2226.95 - 2226.87	64.36	2250.00 - 2250.32	69.09
2179.97 - 2180.29	00.93	2203.43 - 2203.74	67.65	2226.85 - 2227.19	68.36	2250.66 - 2250.97	69.16
2180.30 - 2180.61	66-94	2203.75 - 2204.07	67.67	2227.53 - 2227.85	64.39	2250-94 - 2251-30	69-11
2180.62 - 2180.94 2180.95 - 2181.27	66.95	2204.40 - 2204.72	67.66	2227.80 - 2228-17	68.40	2251.31 - 2251.62	69-12
2,30077 - 2241021	00175	1			1	1	1
		1					

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous is collisation maximale que yous pouvez retenir pour chaque periode de paie.

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 periodes de pale par année	124.52
Biweekly	Aux deux semaines	47.89	13 pay periods a year	13 periodes de pale par année	95.76
Semmonthly	Bimensus:	51.88	22 pay periods a year	22 periodes de pale par année	56.60
A Annibub.	hámmasani	102.77			

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE 25

La deduction maximale life collisations pour diverses periodes de paie tigure au bas de la presente page

bottom or into page				pare rigure au bas or	a sa brezent	e page	
Pay	l u	Pa,		Pos		Pay	
Remuneration	premium	Remuneration	premiu~	Remuneration	premurr	Remuneration	l u
	Cotisation		Cousaires		Cotisation	10.000	(promoun
From De To - A	I dAC	From - Dr To A	046	From - De T A	nAC	From - De To - A	Cotisation
					1 1171		I OAC
2251-63 - 2251-95	69.13	2275.09 - 2275.40		7298.54 ~ 2298.05	70.57	2321-99 - 2322-31	71.29
2251-90 - 2252-28	09+14	2275.41 - 2275.73	69.80	2298.86 - 2299.18	70.58	2324.32 - 2322.63	71.30
2252-29 - 2252-60	69.15	2275.74 - 2276.05	69.87	2299.19 - 2299.51	70.59	2322-64 - 2322-96	71.31
2252-61 - 2252-93	69-16	2276.00 - 2276.36	69.86	2299.52 - 2299.83	70-00	2322-97 - 2323-26	71034
2252.94 - 2253.25	69.17	2276.39 - 2276.71	69.09	2299.84 - 2300.16	70.01	2323.29 - 2323.61	71.33
2253.20 - 2253.58	69-18	2276.72 - 2277.03	69.90	2300.17 - 2300.48	70.04		
2253.59 - 2253.90	69.19	2277.04 - 2277.30	69.91	2300.49 - 2300.81	70.63	2323.95 - 2323.94	71.50
2253-91 - 2254-23	69.20	2277-37 - 2277-08	69.92	2300.62 - 2301.14			71-35
	69.21	2277.69 - 2278.01	69.93		70-04	2324.27 - 2324.59	71-30
2254.24 - 2254.56	0.4057	5511-04 - 5518-01	1 64.43	2301.15 - 2301.46	70.65	2324-60 - 2324-91	71.37
2254.57 - 2254.88	69.55	2270.02 - 2270.33	69.94	2301.47 - 2301.79	70.66	2324.92 - 2325.24	71+30
2254.84 - 2255.21	09+23	2278-34 - 2278-00	64.95	5301-80 - 5305-11	70.67	2325-25 - 2325-57	11.39
2255.22 - 2255.53	69.24	2278.67 - 2278.99	69.96	2302.12 - 2302.44	70.68	2325.50 - 2325.89	71-40
2255.54 - 2255.86	09.25	2279.00 - 2279.31	69.97	2302.45 - 2302.76	70.64	2325.90 - 2320.22	11-41
2255.87 - 2256.18	69.26	2279.32 - 2279.64	69.98	2302.77 - 2303.09	70.70	2326-23 - 2326-54	71.42
2250-19 - 2250-51	69.27	2279-05 - 2279.90	69.99	2303.10 - 2303.42	70.71	2320-55 - 2320-07	71.43
2256.52 - 2256.84	69.28	2279.97 - 2280.29	70.00	2303-43 - 2303.74	70.72	2326.80 - 2327.19	71.44
2256-85 - 2257-10	69.29	2280.30 - 2260.61	70.01	2303.75 - 2304.07	70.73	2327.20 - 2327.52	71.45
2257.17 - 2257.49	69.30	2280-62 - 2280-94	70.02	2304.08 - 2304.39	70.74	2327.53 - 2327.85	71.46
					-		
2257.50 - 2257.81	69.31	2280.95 - 2281.27	70.03	2304.40 - 2304.72	70.75	2327-86 - 2328-17	73.47
2257-02 - 2258-14	69.32	2281-28 - 2281-59	70.04	2304.73 - 2305.04	1 70.70	2320.16 - 2320.50	71.48
2258.15 - 2258.46	69.33	2281-60 - 2281-92	70.05	2305.05 - 2305.37	70.77	2320.51 - 2320.02	71-49
2258.47 - 2258.79	69.34	2281-63 - 5585-56	76.66	2305.38 - 2305.70	70-70	2320.51 - 2320.02	71.5C
2258.00 - 2259.12	69.35	2282.25 ~ 2282.57	70.07	2305.71 - 2306.02	70.70		71.50
				2000011 - 2300.02		2329.16 - 2329.47	71.51
2259.45 - 2259.44	69.36	2282.58 - 2282.89	70.08	2306.03 - 2306.35	70.00	2329.40 - 2329.60	71.52
				2306.36 - 2306.67	70.81	2329.01 - 2330.13	71.53
2259.78 - 2260.09	69.38	2243.23 - 2283.55	70.10	2306.68 - 2307.00	70.82	2330-14 - 2330-45	71.55
2260.10 - 2260.42	69.39	2203.50 - 2263.87	70.11	2307-01 - 2307-32	70.83	2330-46 - 2330-78	71.55
				-			
2260-43 - 2260-74	69.40	2283-88 - 2284-20	70.12	2307.33 - 2307.65	70.84	2330.79 - 2331.10	71.56
2200-75 - 2201-07	69.41	2284-21 - 2284-52	70.13	89.1065 - 2301.98	70.85	2331-11 - 2331-43	71.57
2261.08 - 2261.40	69.47	2284.53 - 2284.85	70.14	2307.99 - 2308.30	70.00	2331-44 - 2331-75	71.50
2501-01 - 2201-72	09.43	2284-00 - 2205-17	70.15	2308.31 - 2308.63	10.07	2331.70 - 2352.08	71.5V
2261.73 - 2262.05	69.44	2285-18 - 2285.50	70.16	2308.64 - 2308.95	70.88	2332.09 - 2332.41	71.60
2262.06 - 2262.37	69-45	2265-51 - 2285-83	70-17	2304.96 - 2309.28	70.89	2332-42 - 2332-73	71-01
2262.38 - 2262.70	69-46	2285.84 - 2286.15	70-18	2309.29 - 2309.60	70.90	2337.74 - 2333.06	71-62
2262-71 - 2263-02	69-47	2286-10 - 2286-48	70.19	2309-01 - 2309-93	1 70-91	4333.07 - 2393.30	1 74.03
2263.03 - 2263.35	69-46	2280-49 - 2286-80	70-20	2309.94 - 2310.26	70.92	2333.39 - 2333.71	71-64
220310) 220311	0,70.70	1100077	10020	2301010	10072		7,000
2263.36 - 2263.66	69-49	2286.81 - 2287.13	70.21	2310.27 - 2310.58	70.93	2333.72 - 2334.03	71.65
2243.09 - 2264.00	69.50	2287-19 - 2287-45	70-22	2310.59 - 2310.91	70.94	2334.04 - 2334.34	71-00
2264.01 - 2264.33	69.51	2287.40 - 2287.78	70.23	2310.92 - 2311.23	70.95	2334.37 - 2334.69	71.67
2204.34 - 2204.05	69.52	2287-79 - 2288-11	70.24	2311.24 - 2311.56	70.90	2334.70 - 2335.01	71.60
2264.66 - 2264.98	69-53	2200-12 - 2200-43	70.25	2311.57 - 2311.00	70.97	2335.02 - 2335.74	71.69
2264.94 - 2265.30	09-54	2288-44 - 2288.70	70-20	2311-89 - 2312-21	70.98	2335.35 - 2335.00	71.70
2265.31 - 2265.63	69.55	2288.77 - 2289.08	70.27	2312.22 - 2312.54	70.99	2335.67 - 2335.99	71.71
2205-64 - 2205-96	09.50	2289.09 - 2209.41	70-26	2312-55 - 2312-00	71.00	2330.00 - 2330.31	72-74
2265-97 - 2266-28	69.57	2289.42 - 2289.73	70.29	2312.87 - 2313.19	71-01	2336+32 - 2336+64	71-73
2203041 - 2200050	044),	2207642 - 2207673	10024	2312401 - 6313414	11001	1,,00,11 1,,0000-	
2266-29 - 2266-61	69.58	2289.74 - 2290.06	70.30	2313.20 - 2313.51	71.02	2336-65 ~ 2336-97	71.74
2200-62 - 2266-93	1 69.59	2290.07 - 2290.39	70.31	2313.52 - 2313.84	71.00	2330.40 - 2337.29	71.75
2200.94 - 2207.20	69.60	2290.40 - 2290.71	70+32	2313+85 - 2314+16	71.04	2337.30 - 2337.62	71.76
2267-27 - 2267-56	69-61	2290-72 - 2291-04	70.33	2314-17 - 2314-49	71-05	2337.03 - 2337.44	71.77
2267.59 - 2267.91	69.62	2291.05 - 2291.36	70.34	2314.50 - 2314.82	71.06	2337.95 - 2330.27	71.70
2207.92 - 2208.24	69.63	2291.37 - 2291.69	70.35	2314.83 - 2315.14	71.07	2336.26 - 2336.59	71-79
		2201 20 - 2202 07		2315.15 - 2315.47	71.00	2338.60 - 2338.92	71-80
2268-25 - 2268-56	69.64	2291.70 - 2292.01	70.36	2315.48 - 2315.79		2338-93 - 2334-25	71.81
2268-57 - 2268-89	69-65	2292.02 - 2292.34	70.37	2317.48 " 2313.79	71.09	2930.24 - 2337.23	71.07
2268-90 - 2269-21	89.66	2292.35 - 2292.67	70.38	2315.80 - 2316.12	71.10	2339.26 - 2339.57	71.62
2269.22 - 2269.54	69-67	2292.68 - 2292.99	70.39	2316.13 - 2316.44	71.11	2339.58 - 2339.90	71-83
						2339.41 - 2340.42	71-05
2269.55 - 2269.86	69.68	2293.00 - 2293.32	70-40	2310-45 - 2310-77	21-12	2340.23 - 2340.55	71.85
2269.87 - 2270.19	69.69	2293.33 - 2293.64	70.41	2316.78 - 2317.10	71.13	2340.56 - 2340.87	71.00
2270-20 - 2270-52	69-70	2293.65 - 2293.97	70-42	2317-11 - 2317-92	71.14	2370.30 - 2340.8/	71-85
2270.53 - 2270.84	69+71	2293.98 - 2294.29	70-43	2317.43 - 2317.79	71.15	2340-88 - 2341-20	
2270-05 - 2271-17	69.72	2294.30 - 2294.02	70-44	2317-70 - 2310-07	71.10	2341.21 - 2341.53	74 - 88
2271-18 - 2271-49	69+73	2294.63 - 2294.95	70.45	2318.08 - 2314.40	71-17	2341.54 - 2341.85	71.89
28-1755 - 2271-82	69.74	2294-96 - 2295-27	70.40	2318-41 - 2318-72	71.18	2341.06 - 2342-10	11.90
2271.83 - 2272.14	69.75	2295.28 - 2295.60	70-47	2318.73 - 2319.05	71.19	2342.19 - 2342.50	71.91
	1				21. 00	2242 61	23.03
2272-15 - 2272-47	69-76	2295-61 - 2295-92	70-48	2319-00 - 2319-38	71.20	2342.91 - 2342.03	71.92
2272.40 - 2272.80	69.77	2295.93 - 2296.25	70.49	2319-39 - 2319-70	71.21	2342.84 - 2343.15	
2272-81 - 2273-12	69-76	2296.26 - 2296.57	70.50	2319.71 - 2320.03	71.22	2343-16 - 2343-48	71.94
2273-13 - 2273-45	69.79	2296.58 - 2296.90	70.51	2320.04 - 2320.35	71.023	2343.49 - 2343.61	71.45
2273.46 - 2273.77	69.80	2290.91 - 2297.23	70.52	2320.36 - 2320.60	71.24	2343-62 - 2344-13	71.96
2273.78 - 2274.10	69-81	2297.24 - 2297.55	70.53	2320-69 - 2321-00	71-25	2344-14 - 2344-46	71.97
2274-11 - 2274-42	69-82	2297.56 - 2297.00	70.54	2321-01 - 2321-33	71.26	2344-47 - 2344-78	71.98
2274.43 - 2274.75	69.83	2297.69 - 2298.20	70.55	2321.36 ~ 2321.00	71.27	2344.79 - 2349.11	71.99
2274.70 - 2275.08	69.84	2298.21 - 2298.53	70.56	2321-67 - 2321-98	71.28	2345.12 - 2345.43	72-00
6213408	3,,,,,						

Note: The following are the maximum amounts you can deduct for each pay bennd.

Remarque: Yous trouverez ordessors to collisation maximale que yous pouvez retenir pour chaque periode de pare.

Hebdomadaire 23.95
Aux deux semaines 47.89
Birnensuel 51.88
Mensuel 103.77 10 pay periods a year 10 periodes de paie par année 124 52 13 pay periods a year 13 periodes de paie par année 122 pay periods a year 22 periodes de paie par année 156 80

#### ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see bottom of this page

La déduction maximale de cotisations pour diverses périodes de paie ligure au bas de la presente page

Part	bottom of this page				pare figure au bas de	: a present	e page	
Page-Proposition   Page-Propos	Pau	I	Pay		Pay	10	Pay	U!
To   Comment   To   A   Comment   To   A   Comment   C							Remuneration	premium
Type				Cotisation		Collegtion		Colisation
1965.177 - 2144.00   17.02   299.722 - 2390.50   72.76   2292.00   2292.00   73.60   74.60	From - De To - A	dA-C	From - De To A	d'A-C	From Du To - A	d'A-C	From - De To ~ A	d A-C
1965.177 - 2144.00   17.02   299.722 - 2390.50   72.76   2292.00   2292.00   73.60   74.60								
1306.17 - 1306.00   72.02   2305.22 - 2305.56   72.76   2302.06 - 2302.07   73.66   2306.07   73.66	2365-66 - 2365-76	1 72.01	2368.90 - 2369.21	72.73	2392.35 - 2392.67	73.45	2415-80 - 2416-12	74-17
2306.10 - 3306.10   3206.10   3206.25 - 2306.05   72.75   2393.00 - 2390.12   73.67   2416.45   74.67   74.9	2345.27 - 2344-09		2369-22 - 2369-54	72.74	2392.68 - 2392.99	73.46	2410-13 - 2410-44	74-18
2394.27   2394.76   72.06   2397.87   2397.87   2397.87   2397.80   2398.80   2347.90   2407.00   2407.00   2397.27   2397.20   2397.2	2346-10 = 2346-61		2369.55 - 2369.86	72.75	2393.00 - 2393.32	73-47	2416.45 - 2416.77	74.19
2304.75 - 2347.06   72.05   2310.20 - 2310.27   72.77   2303.60   2304.07   73.40   2411.11   2411.22   74.01   2314.07   23	2366-62 - 2366-76		2369.87 - 2370.19	72.76	2393-33 - 2393-64	73.46	2410-79 - 2417-10	74.20
230-10		72.05	2370.20 - 2370.52	72.77	2393.65 - 2393.97	73.49	2417.11 - 2417.42	
2304.70 - 2304.00   12.00   2371.10   2371.4	2367-07 - 2367-39	72-06	2370-53 - 2370-84	72.78	2393.98 - 2394.29	73.50	2417.43 - 2417.75	
2344.02 - 2344.07 72.00 2371.07 - 2371.08	2347-40 - 2347-71		2370.85 - 2371.17		2394.30 - 2394.62	73.51		
2304.05 - 2304.07   72.00   2371.07 - 2371.02   72.01   2394.07   73.05   2404.01 - 2411.22   74.05   2394.07   73.05   2404.07   74.05   2394.07   73.05   74.06   74.07		72-08	2371-18 - 2371-49	72.60	2394-63 - 2394-95	73.54	2418.00 - 2418.40	14-24
234  234  234  237.	2340-05 - 2340-37	72.09		72.01	2394.96 - 2395.27	73.53	2418.41 - 2418.72	74-25
2344.01 - 2394.02   72.11   2372.15 - 2372.07   72.65   2395.02   73.55   2419.00 - 2419.30   74.22   2349.01 - 2349.03   74.22   2372.07   2372.07   74.65   2395.07   73.55   2419.00 - 2419.30   74.22   2349.01 - 2349.01   74.22   2372.01 - 2372.01   72.65   2395.02   73.55   73.55   73.65								
2349.03 - 2349.48					2395.28 - 2395.60			
2390.35 - 2390.97   72.13   2371.01 - 2373.12   72.05   2390.26 - 2390.57   72.07   2240.01 - 2420.03   74.02   2390.00 - 2380.99   72.15   2390.00 - 2380.00   72.15   2390.00   72	2348-70 - 2349-02		2372.15 - 2372.47	72.63	2345-61 - 2395-92	73.55	2414-06 - 2419-38	24.42
2390.00 - 2390.32   72.16   2373.01 - 2373.65   72.06   2390.50 - 2390.90   73.58   2420.00 - 2420.00   74.00   72.00				72.86			2419.39 - 2419.70	
2390.00 - 2390.05   72.15   2373.40 - 2373.77   72.07   72.08   73.07.27   73.07   72.08   73.07.27   73.07   72.08   73.07.27   73.07	2349.35 - 2349.67	15-13	2372-81 - 2373-12	72.85	2396.26 - 2396.57	73.57	5474-11 - 5450-03	
2390.13 - 2390.07	2349.68 - 2349.99				2396.58 - 2396.90		2420.04 - 2420.35	74.30
2390.00 - 2391.30   72.17   2374.41   2374.42   72.89   2397.90 - 2397.80   73.61   4221.01   2421.03   74.31   2390.00   2391.30   72.10   2391.30   72.10   2391.30   72.10   2391.30   72.20	2350.00 - 2350.32						2420-30 - 2420-08	
2391.43			2373.78 - 2374.10	72-88	2397.24 - 2397.55	73.60	2420-69 - 2421-00	
2351.31 - 2351.62   72.10   2374.76 - 2375.00   72.91   2398.21 - 2398.33   73.63   2421.67 - 2421.98   74.55   2351.63 - 2352.20   72.20   2375.00   2375.00   72.91   2398.63   73.60   2421.90   2421.10   74.55   73.60   2351.90   72.20   2352.20   72.20   2352	2350.66 - 2350.97	72.17			2397.50 - 2397.88		2451-01 - 5451-33	14.33
2351.43 - 2351.43 - 7251.49 72.20 2375.40 72.92 2398.60 - 2398.63 73.60 2221.99 - 2422.43 74.30 7251.40 - 2372.20 7232.20 72.22 2375.40 - 2376.05 72.94 2399.16 73.60 2422.20 - 2422.40 74.30 72.93 2398.60 72.93 2399.16 72.90 2399.16 72.90 2399.17 72.90 2399.18 73.60 2422.20 - 2422.40 74.30 74.30 72.90 2399.10 - 2399.10 72.90 2399.18 73.60 2422.20 - 2422.40 74.30 74.30 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 72	2350.98 - 2351.30	72.18	2374.43 ~ 2374.75	72.90	2397.89 - 2398.20	73.62	2421.34 - 2421.66	74.24
2351.43 - 2351.43 - 7251.49 72.20 2375.40 72.92 2398.60 - 2398.63 73.60 2221.99 - 2422.43 74.30 7251.40 - 2372.20 7232.20 72.22 2375.40 - 2376.05 72.94 2399.16 73.60 2422.20 - 2422.40 74.30 72.93 2398.60 72.93 2399.16 72.90 2399.16 72.90 2399.17 72.90 2399.18 73.60 2422.20 - 2422.40 74.30 74.30 72.90 2399.10 - 2399.10 72.90 2399.18 73.60 2422.20 - 2422.40 74.30 74.30 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 2399.10 72.90 72		22.00	2224 24 - 2225 00	22.01	2398.21 = 2398.52	73.42	2431-47 = 2431 04	74.75
2391.00 - 2392.48	2351-31 - 2351-62							74-35
2393.210 - 2393.200		72.20	2313.09 - 2373.40	72.03	2200.00 = 2300 10		2427-32 - 2422431	74.33
2395.261 - 2395.255	2351-96 ~ 2352-28	12.21	2313001 - 2373073	72 94				
2255.09 - 2255.29   72.25   2256.29 - 2276.71   72.90   2399.00 - 2400.10   73.00   2223.29 - 2423.01   74.00   2353.50   72.52   2353.50   72.25   2357.72   2377.30   72.90   2400.40   2400.61   73.00   2423.50   2423.20   74.02   2353.50   72.25   2377.37   2377.30   72.90   2400.40   2400.61   73.71   2422.50   2424.20   74.02   2353.61   72.90   2400.40   2400.61   73.71   2422.57   2424.20   74.02   2353.61   72.90   2377.37   2377.30   72.90   2400.62   2401.61   73.71   2422.77   2424.20   74.02   2353.61   72.90   2378.60   72.90   2378.60   73.02   2401.61   73.75   2424.20   2424.20   74.02   2353.61   72.90   2378.60   73.02   2401.60   74.02   73.75   2425.55   74.02   2355.51   72.30   2378.60   72.32   2379.00   2378.60   73.02   2401.60   7402.11   73.76   2425.55   2425.57   74.06   2355.61   72.30   2379.00   2379.01   73.00   2402.61   73.75   2425.50   2425.57   74.02   2355.61   72.30   2379.00   2379.01   73.00   2402.61   73.75   2425.50   2425.57   74.03   2355.61   72.30   2379.02   2379.02   2379.02   2379.02   2379.02   2379.02   2379.02   2379.03   2402.61   73.75   2425.50   2425.57   74.03   2355.61   2356.61	2352.29 - 2352.60	12022	23/30/4 - 23/6003	72 05			2422 07 - 2422-70	
2255.26 - 2255.39   72.25   2256.72 - 2277.03   72.97   2400.17 - 2400.48   73.69   2423.67 - 2423.94   74.41   2255.29 - 2242.42   74.41   2255.29   2242.42   74.42   2255.29   2242.42   74.42   2255.29   2242.42   74.42   2255.29   2242.42   74.42   2255.29   2242.42   74.42   2255.29   2242.42   74.42   2255.29   2255.29   2242.42   74.42   2255.29   2255.29   2245.29   2255.29	2352.61 - 2352.93						3433.20 = 3423.Al	
2255.39 - 2255.39 - 2254.25	2352.44 - 2353.25	12.29		72.97	3400-13 - 3400-48		2423.42 - 2423.94	74-41
2355.01 - 2354.23		12062	2370012 - 2377003	72 00	3400-49 = 3400-41	24.20		
2356.24 - 2354.56	2353.59 - 2353.90	72.20	2377.04 - 2377.40	72.99	2400-82 - 2401-14		2424-27 - 2424-59	
229537 - 229548	5323041 - 5334052	12021	2311231 - 2311000	1			141411	1
229537 - 229548	2354.24 m 2254.54	72.28	2377-69 - 2378-01	73-00	2401-15 - 2401-46	73.72	2424-00 - 2424-91	74.44
2395.20 - 2395.21 72.30	2354-57 - 2354-88				2401-47 - 2461-79	73.73		74.45
2395, 22 - 2395, 53	2354.80 = 2355.21		2378.34 - 2378.66	73.02		73.74	2425.25 - 2425.57	74-46
2395.09 - 2395.06			2378.67 - 2378.99		2402.12 - 2402.44		2425-58 - 2425-89	74-47
2395.87 - 2396.18	2355.56 - 2355.86	72.32		73.04	2402-45 - 2402-76	73.76	2425.90 - 2426.22	74.48
2356.19 - 2336.15			2379.32 - 2379.64	73.05	2402.77 - 2403.09	73.77	2426-23 - 2426-54	
2355.0.92 - 2356.08 72.35	2350-19 - 2356-51		2379.65 - 2379.96	73.06	2403-10 - 2403-42	73.78	2426.55 - 2426.87	74.50
2357,17 - 2357,49	2356-52 - 2356-84	72.35	2379.97 - 2380.29		2403-43 - 2403-74		2420-88 - 2427-19	74.51
2357,17 - 2357,49 72.37 2360,62 - 2380,94 73.09 2404.09 2404.39 73.61 2427.63 - 2427.65 74.35 2357.62 - 2357.64 72.36 2360.65 - 2361.27 73.11 2404.40 2404.72 73.62 2427.65 - 4446.17 74.35 2357.62 - 2358.10 72.36 2361.27 73.13 2404.40 2404.72 73.62 2427.65 - 4446.17 74.35 2357.62 - 2358.10 - 2358	2350.85 - 2357.16	72.30	2380.30 - 2360.61	73.08	2403.75 - 2404.07	73.60	2427.20 - 2427.52	74.52
2257.00 - 2357.01 72.36 2380.29 - 2381.27 73.10 2400.40 - 2404.27 73.60 2257.00 - 2428.17 72.39 2351.20 - 2381.50 73.11 2400.73 - 2405.97 73.60 2428.10 - 2428.50 73.63 2556.50 73.65 2556.60 72.40 2381.00 - 2381.90 73.12 2405.05 - 2405.97 73.65 2428.83 - 24				1				
2355.45 - 2356.14 72.40 2381.59 73.11 2400.73 - 2205.04 73.83 2428.18 - 2428.51 74.55 2356.45 72.60 2358.47 - 2356.79 72.41 2381.09 2382.57 73.13 2405.05 - 2405.70 73.85 2428.63 - 2428.61 72.40 2381.92 73.13 2405.38 - 2405.70 73.85 2428.63 - 2428.61 72.40 2381.92 73.13 2405.38 - 2405.70 73.85 2428.63 - 2428.61 72.40 2382.25 73.13 2405.38 - 2405.70 73.85 2428.63 - 2428.61 72.40 2382.25 73.13 2405.38 - 2405.70 73.85 2428.63 - 2428.61 72.40 2382.25 73.13 2405.03 74.80 2382.25 73.14 2405.71 - 4400.25 73.80 2428.63 - 2428.61 72.40 2382.25 73.13 2405.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.03 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.10 74.80 2382.25 73.15 2406.80 74.80 2382.25 73.20 2407.80 73.80 2407.80 73	2357-17 - 2357-49		2380.62 - 2380.94					
2256.4.5 - 2256.40	2357.50 - 2357.81		2380.95 - 2381.27		2404440 - 2404472	73.62	2427-00 - 2420-17	79-59
2398.47 - 2398.79		72.39	2381.28 - 2361.59				2-28-18 - 2-28-50	
2399,10 - 2399,44 72,43 2382,56 2382,57 73,16 2405,07 73,16 2406,07 73,07 2406,02 73,06 2429,46 - 2429,40 74,00 72	2350.15 - 2350.46	72.40			2405.05 - 2405.37		2428-01 - 2420-02	
2399,13 - 2399,44	2358.47 - 2358.79		2381.93 - 2382.24					
2359,45 - 2359,77	2358.80 - 2359-12			73014		73.80	2429-10 - 2429-41	
2350.10 - 2360.09	2359.13 - 2359.44				2406.03 - 2406.35		2424440 - 3424400	
2360,10 = 2360,42 72.46 2363,56 - 2363,87 73.18 2407.01 - 2407.32 73.90 2430,46 - 2430.78 74.62 2360,45 - 2360,74 72.47 2363,68 - 2364,27 72.48 2364,27 2364,27 72.48 2364,27			2302.40 - 2303.22		2606-48 - 2403-00		2429-01 - 2430-45	
2200.45 - 2300.76	2359.78 - 2360.09	15040	2383.23 - 2383.55	13011	2408:88 - 2401:00	13.07	2430814 - 2430843	14.01
2200.45 - 2300.76	2240 10 - 2240 42	72.44	2383.56 - 2383.87	73-18	2407-01 - 2407-32	73.90	2430-46 - 2430-78	74.62
296.29 - 236.10.7	2360.48 - 2360.74	72.47					2430-79 - 2431-10	
2381.09 - 2381.40 72.50 72.50 72.51 72.50 72.50 73.61 73.21 2407.99 - 2408.30 73.93 2431.44 - 2431.75 74.50 2381.81 - 2408.20 73.94 2408.40 73.95 73.65 73.62 2408.60 73.95 73		72.48	2384.21 - 2384.52		2407.00 - 2407.98	73.92	2431.11 - 2431.43	
2201.41 - 2301.72 72.50	2341-08 - 2341-40	72.49	2384.53 - 2384.85				2431-44 - 2431-75	
2281.173 - 2342.05 72.51 2385.18 - 2385.30 73.23 2408.04 - 2008.95 73.95 2402.42 - 2402.43 73.05 2382.38 - 2362.70 72.52 2385.51 - 2385.38 73.24 2408.06 - 2409.95 73.95 2402.42 - 2402.27 73.25 2385.36 - 2386.46 73.26 2409.00 73.97 2402.47 - 2403.00 74.07 2383.35 72.53 2385.48 - 2386.48 73.26 2409.94 - 2409.00 73.97 2403.47 - 2403.50 74.07 2383.36 72.55 2386.49 - 2386.80 73.27 2409.94 - 2410.26 73.90 2403.37 73.88 2433.07 2433.07 2433.07 2433.07 74.07 2383.39 - 2433.07 2433.	2361-61 = 2361-72	72.50	2384.86 - 2385.17	73.22	2408.31 - 2408.63	73.94	2431.76 - 2432.08	74.66
2302.00 - 2302.07 72.52 2305.08 73.00 73.07 2400.09 73.07 2402.07 73.00 2402.07 73.00 2402.01 73.00 74.10	2361-73 - 2362-05	72.51				73.95	2432-09 - 2432-41	74.07
2362.39 - 2362.70	2362-06 - 2362-37				2408-96 - 2409-28	73.96	2432.42 - 2432.73	74-68
2363_03 = 2363_35 72.55 2386_49 - 2386_80 73.26 2409_01 - 2409_03 73.98 2433_07 - 2433_03 74.70 2386_49 - 2386_49 - 2386_80 73.27 2409_94 - 2410_26 74.00 2433_07 - 2433_03 74.70 2386_49 - 2386_49	2362.38 - 2362.70		2385.84 - 2386.15	73.25	2409.29 - 2409.00	73.97	2432.74 - 2433.06	74.09
2363.03 - 2363.35 72.55 2366.49 - 2386.80 73.27 2409.94 - 2410.20 73.99 2433.39 - 2433.71 74.11 2353.30 - 2363.68 72.55 2366.48 - 2367.45 73.27 2410.59 - 2410.59 74.00 2433.42 - 2434.03 74.12 2363.69 72.55 2367.45 73.67 2410.59 74.01 2436.07 - 2434.06 74.28 74.12 2364.01 - 2364.33 72.55 2367.45 73.67 2410.59 74.01 2436.07 - 2434.00 74.28 72.57 2367.45 73.67 2410.59 74.01 2436.07 - 2434.00 74.28 72.57 2367.79 2368.11 73.31 2411.24 - 2411.36 74.02 2434.07 - 2434.09 74.12 2364.00 - 2364.98 72.50 2366.12 - 2366.38 73.32 2411.57 - 2411.68 74.03 2434.07 - 2435.01 74.15 2364.01 - 2366.31 73.33 2411.57 - 2411.68 74.03 2434.07 - 2435.01 74.15 2364.01 - 2366.12 2366.47 - 2366.49 74.07 2366.40 74.07 2366	2362.71 - 2363.02		2386.16 - 2386.48	73.26	2409.61 - 2409.93	73.98	2433,07 - 2433.38	74.70
2385.36 - 2386.48 72.56 2386.48 72.87 72.57 2386.43 73.28 2410.27 - 2410.58 74.00 2433.42 - 2434.03 74.21 2364.04 - 2364.33 72.58 2387.45 73.29 2410.59 - 2410.59 74.01		+ -			<b></b>			
2365,69 - 2366,00		72.55		73.27		73.99		
2365,69 - 2366,00	2363.36 - 2363.68		2300-81 - 2367-13	73.28	2410.27 - 2410.58	74.00	2433.72 - 2434.03	74-12
\$\frac{2944.34}{2944.36} = \frac{2944.95}{2944.36} = \frac{2944.95}{2944.36} = \frac{2944.95}{2944.96} = \frac{2945.95}{2944.96} = \frac{2945.95}{2944.96} = \frac{2945.95}{2944.96} = \frac{2945.95}{2945.96} = \frac{2945.95}{29	2363.69 - 2364.00							
2364.00 - 2364.98	2364.01 - 2364.33	72.58			5410-65 - 5411-53			
2306.49 - 2305.30					2411-24 - 2411-56		2434-70 - 2435-01	74.75
2365.31 - 2365.43 72.62 2386.77 - 2399.00 73.34 2412.22 - 2412.55 740.00 2435.67 - 2455.99 74.18 2365.67 - 2365.28 72.63 2386.07 - 2389.07 - 2389.41 73.35 2412.25 72.412.55 72.412.45 74.00 2435.67 72.436.01 72.436.01 72.65 74.07 74.18 74.00	2364-66 - 2364-96	72.60	2308-12 - 2306-43					
2965.06 - 2365.06 72.63 2389.09 - 2389.41 73.35 2412.55 - 2412.86 74.07 2436.00 - 2436.31 74.79 2565.97 - 2366.26 74.64 2389.42 - 2389.43 73.35 2412.55 - 2412.86 74.06 2436.32 - 2436.63 74.06 2436.32 - 2436.63 74.06 2436.32 - 2436.63 74.06 2436.32 - 2436.63 74.06 2436.32 - 2436.49 74.06 2436.32 - 2436.49 74.06 2436.32 - 2436.49 74.06 2436.32 - 2436.49 74.06 2436.32 - 2436.49 74.07 2436.62 - 2436.49 74.66 2380.40 - 2390.40 - 2390.30 74.35 2413.52 - 2413.65 74.00 2436.69 - 2437.62 74.62 2436.49 74.62 2437.62 74.63 2380.40 - 2390.40 - 2390.71 73.89 2413.55 2413.6	2364.99 - 2365.30		2386.44 - 2386.70		2411-89 - 2412-21	74.09	2435.35 - 2435.00	
2365.97 - 2366.28 72.64 2369.42 - 2369.73 73.36 2412.67 - 2413.19 74.08 2436.32 - 2436.66 74.80 2366.29 - 2366.61 72.65 2369.74 - 2390.60 73.37 2413.20 - 2413.51 74.09 2436.65 - 2436.07 74.80 2366.29 - 2366.93 72.66 2300.67 - 2390.30 73.37 2413.20 - 2413.51 74.09 2436.65 - 2436.07 74.80 2436.96 - 2437.20 74.80 2436.96 - 2367.26 74.60					2412.22 - 2412.54		2433-67 - 2415-99	74.78
2306.29 - 2306.61 72.65 2309.74 - 2390.30 73.57 24[3.20 - 24]3.51 74.09 2430.65 - 2436.47 74.61 2306.27 - 2306.49 72.67 2390.39 73.58 24[3.20 - 24]3.51 74.09 2430.65 - 2436.98 72.47.29 74.61 2306.49 - 2306.27 2307.	2365.64 - 2365.96	72.63	2389.09 - 2389.41	73 - 35	2412.00 - 5415.80	14.07	2-36-00 - 2-36-31	14014
2306.29 - 2306.61 72.65 2309.74 - 2390.30 73.57 24[3.20 - 24]3.51 74.09 2430.65 - 2436.47 74.61 2306.27 - 2306.49 72.67 2390.39 73.58 24[3.20 - 24]3.51 74.09 2430.65 - 2436.98 72.47.29 74.61 2306.49 - 2306.27 2307.	2245 07 - 2244 24	72 44	2389.42 - 2389.73	73.30	2412.87 - 2413.19	70.00	2430-32 - 2434-04	70.80
2786.62 - 2366.93			2389 34 = 2390 04					
2306.99 - 2307.26 72.67 2300.72 - 2300.71 73.39 2413.65 2210.10 70.11 2437.30 - 2437.62 74.63 2307.27 - 2307.35 72.68 2300.72 - 2391.04 73.40 2414.17 - 2416.40 76.12 2437.63 - 2437.69 72.67 2307.57 - 2307.91 72.69 2301.05 - 2391.30 73.41 2414.50 - 2414.62 74.13 2437.95 - 2436.27 74.65 2307.97 - 2308.24 72.70 2301.37 - 2391.30 73.42 2414.63 - 2414.63 - 2415.63 2437.95 - 2436.27 74.65 2301.70 - 2301.37 - 2391.50 73.42 2414.63 - 2415.63 74.13 2437.63 2436.60 2436.60 2436.60 74.65 74.6	2300.27 - 2300.61		2300.07 - 2390.00	73.30	2413-52 0 2413-04	74.10	2434-98 - 2437-29	
2307.27 = 2307.28 72.68 2300.72 = 2391.00 73.60 2416.17 = 2416.40 76.12 2437.63 = 2437.69 74.84 2307.75 = 2307.91 72.69 2391.05 = 2391.30 73.61 2416.50 = 2416.50 = 2416.70 2437.65 = 2437	2300.02 - 2300.93	72.00			2413.85 - 2416.14		2437-30 - 2437-44	
2367.59 - 2367.91 72.69 2391.05 - 2391.30 73.41 2414.50 - 2414.62 74.13 2437.69 - 2436.27 74.65 2367.59 - 2368.24 72.70 2391.37 - 2391.69 73.42 2414.63 - 2415.15 - 2415.47 14.12 2436.26 - 2436.59 74.65 2368.25 - 2368.56 72.71 2391.70 - 2392.01 73.43 2415.15 - 2415.47 74.12 2436.60 - 2436.60 - 2436.92 74.67	2300.99 - 2307.26	72.67	2390.33 - 2390.71		2414-17 - 2414-49	76-12	2437-63 - 2437-94	
2307.92 - 2308.24			2301 05 - 2391 04				2437-95 = 2434-27	
2308.25 - 2308.56 72.71 2391.70 - 2392.01 73.63 2415.15 - 2415.47 74.15 2438.60 - 2436.92 74.67	2307.37 - 2307.91				2414-83 - 2419-14		2436-28 - 2438-59	74.84
			2391.70 - 2392-01	73.63	2415-15 - 2415-47	76.15		
	2348.57 - 2348.60	72.72	2392-02 - 2392-34		2415.48 - 2415.79	74-16	2438.93 - 2439.25	74.00
	5348931 - 5309984	12012	1	1,30.74	1	11110		

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la consation maximale que vous pouvez retenir pour chaque penode de paie.

 
 Weekly
 Hebdomadaire
 23.85

 Brweekly
 Aux deux semaines
 47.89

 Sernmonthly
 Bimensuel
 51.86

 Monthly
 Mensuel
 103.77
 10 pay penods a year
13 pay penods a year
22 pay periods a year
22 penodes de paie par année
22 penodes de paie par année 124.52 95.78 56.60

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

La deduction maximale de cotisations pour diverses périodes de paie figure au bas de la presente page

Pay	i u	Pay	1.31	Pay	]		,
Remunération	premium	Remuneration	premium	Remuneration	U	Pay Remuneration	· ·
	Cottaglion		Consalio		Consauo-	THE TOTAL OF	premon
From - De Yo - A	I dA-C	From De To - A	OAC	From - De To A	. dA-C	From - De To - A	Consalion d.A.C
			-				-
2439.20 - 2439.57	74.89	2462.71 - 2463.02	1 75.61	2486.16 - 2480.48	76.33	2509.61 - 2509.91	22.00
2439.56 - 2439.90	74.90	2463-03 - 2463-35	75.02	2480.49 - 2480.80	10.30	2504-44 - 5210-59	17.05
2439.91 - 2440.22	74.91	2403.36 - 2463.68	75.63	2486.81 - 2487.13	76.35	2510-27 - 2510-58	77.07
2440.23 - 2440.55	74.92	2463.69 - 2464.00	75.04	2487-14 - 2487-45	70.30	2510.59 - 2510.91	77.08
2440.50 - 2440.87	74.93	2464.01 - 2464.33	75.65	2487.46 - 2487.78	76.37	2510.92 - 2511.23	77.09
2440.08 - 2441.20	74.94		1 75.00	2487-79 - 2488-11	70.38	2911-29 - 2011-00	77040
2441.21 - 2441.53	74.95	2464.66 - 2464.98	75.67	2400.12 - 2488.43	76.39	2511.57 - 2511.88	77.11
2441.54 - 2441.85	1 74.90	2464.99 - 2465.30	75.66	2488-44 - 2488-76	76.40	2511-09 - 2512-21	77066
2441-66 - 2442-18	74.97	2465.31 - 2465.63	. 75.69	2488.77 - 2489.08	76.41	7512.22 - 2512.54	77.13
2442.19 - 2442.50	74.98	2465.64 - 2469.96	75.70	2489.09 - 2489.41			1
2442.51 - 2442.83	74.99		1 75.71	2489-42 - 2489-73	76.42	2512.55 - 2512.86	77-14
2442.84 - 2443.15	75.00	2466.29 - 2460.61	. 75.72	2489.74 - 2490.06	76.44	2514.87 - 2513.19 2513.20 - 2513.51	77-15
2443.16 - 2443.48	75-01	2466.62 - 2466.93	1 75.73	2490-07 - 2490-39	70.45	2513.52 - 2513.04	77.16
2443.49 - 2443.81	75.02	2400.94 - 2467.26	. 75.74	2490.40 - 2490.71	76.46	2913.05 - 2514.16	77-18
2443-82 - 2444-13	75.03	2467.27 - 2467.58	1 75.75	2490-72 - 2491-04	70.47	2514.17 - 2514.49	77-14
2444.14 - 2444.46	75.04	2407.59 - 2467.91	75.76	2491.05 - 2491.36	76.48	2914-90 - 2514-82	77.20
2444-47 - 2444-78	75.05	2467.92 - 2468.24	75-77	2491-37 - 2491-69	70.44	2514.03 - 2515.14	77061
2444.79 - 2445.11	75.06	2468.25 ~ 2468.56	75.78	2491.70 - 2492.01	76.50	2915-19 - 2919-47	1 77-22
2445.12 - 2445.43	75-07	2408.57 - 2468.89	75.79	1 2102 02			1
2445.44 - 2445.76	75-08	2468.90 - 2469.21	75.79	2492.02 - 2492.34	76.51	2515.48 - 2515.79	77.23
2445.77 - 2446.09	75.09	2469-22 - 2469-54	75.81	2492.35 - 2492.67	16.52	2515-60 - 2516-12	77.24
2440-10 - 2440-41	75-10	2469.55 - 2469.86	75-82	2493.00 - 2493.32	76.53	2516.13 - 2516.44	77-25
2446.42 - 2446.74	75.11	2469.87 - 2470.19	75.83	2493.33 - 2493.64	70.55	2516.45 - 2516.77 2516.78 - 2517.10	77.27
2446.75 - 2447.06	1 75 - 12	2470.20 - 2470.52	75.84	2493.05 - 2493.97	10.30	2517-11 - 2517-10	77.27
2447.07 - 2447.39	75.13	2470.53 - 2470.64	75 . 89	2493.98 - 2494.29	76.57	2517.43 - 2517.75	77.29
2447.40 - 2447.71	75 - 14	2470-85 - 2471-17	75.86	2494.30 - 2494.62	70.58	2517-76 - 2510-07	77.30
2447.72 - 2448.04	75.15	2471-18 - 2471-49	75-87	2494.63 - 2494.95	76.59	2518.08 - 2518.40	77.31
2448.05 - 2448.37	75-16	2471-50 - 2471-82					
2448.38 - 2448.69	1 75.17	2471.83 - 2472.14	75.89	2494.96 - 2495.27	76.60	2516.41 - 2518.72	77.32
2448.70 - 2449.02	75.16		75.90	2495.61 - 2495.92	76.62	2510.73 - 2519.05	11.33
2449.03 - 2449.34	75.19	2472.40 - 2472.80	75.91	2495.93 - 2496.25	10.01	2519.39 - 2519.70	77.34
2449.35 - 2449.67	75.20	2472.01 - 2473.12	75,92	2490.26 - 2490.37	76.64	2919.71 - 2920.03	77.35
2449.00 - 2449.99	75.21	2473.13 - 2473.45	1 75.93	2496.58 - 2496.90	70.05	2520.04 - 2520.35	77.57
2450.00 - 2450.32	75.22	2473.46 - 2673.77	1 75.94	2496.91 - 2497.23	76.66	2520.36 - 2520.68	77.38
2450.33 - 2450.65	75.23	2473.78 - 2474.10	75.95	2497.24 - 2497.55 .	70.07	2520-89 - 2521-00	77.34
2450-66 - 2450-97	75.24	2474-11 - 2474-42	1 75.96	2497.50 - 2497.88	76.68	2521.01 - 2521.33	77.40
2450.98 - 2451.30	73.25	2474.43 - 2474.75	75.97	2102 00 000			
2451.31 - 2451.62	75.26	2474.76 - 2475.08	75.98	2497.89 - 2498.20   2498.21 - 2498.53	76.69	2521-34 - 2521-66	77-41
2451.63 - 2451.95	75.27	2475.09 - 2475.40	75.99	2498.54 - 2498.05	76.71	2521.07 - 2521.98	77.63
2451.96 - 2452.28	15.28	2475-41 - 2475-73	76.00	2498.80 - 2499.18	70.72	4542.32 - 4542.01	17-44
2452.29 - 2452.60	75.29		76-01	2499.19 - 2499.51	76.73	2522.04 - 2522.90	77.45
2452.61 - 2452.93	75.30	2476-06 - 2476-38	76.02	2499.52 - 2499.83	70.74	2522.97 - 2523.20	77.00
2452.94 - 2453.25	75.31	2476.39 - 2476.71	76.03	2499.84 - 2500.16	76.75	2523.29 - 2523.61	77.47
2453-26 - 2453-56	75.32	2476.72 - 2477.03	76.00	2500-17 ~ 2500-48	70.70	2523.62 - 2523.94	77.48
2453.59 - 2453.90	75.33	2477.04 - 2477.36	76.05	2500-49 - 2500-81	76.77	2523.95 - 2524.20	77.49
2453.91 - 2454.23	75.34	2477-37 - 2477-68	70.06	2500.82 - 2501.14	76.78	2524.27 - 2524.59	77.50
2454.24 - 2454.50	75.35	2477.69 - 2478.01	74.07	2501.15 - 2501.46	76.79	2524.00 - 2524.41	77.51
2454.57 - 2454.88	75.30	2478.02 - 2478.33	76.08	2501.47 - 2501.79	76.00	2524.97 - 2525.24	77.52
2454.09 - 2455.21	75.37	2478.34 - 2478.66	76.09	2501-80 - 2502-11	10.81	2525.25 - 2525.57	11.53
2455-22 - 2455-53	75.30	2478-67 - 2478.99	76.10	2502.12 - 2502.44	76-82	2525.50 - 2525.89	77.54
2455.54 - 2455.86	75.39	2479.00 - 2479.31	76-11	2502.45 - 2502.76	76.83	2525.90 - 2526.22	17.55
2455.87 = 2456.18	75.40	2479.32 - 2479.64	76.12	2502.77 - 2503.09	76.84	2526.23 - 2526.54	77.56
2450-52 - 2456-84	75.42	2479.97 - 2480.29	70.14	2503-10 - 2503-42	76.86	2520.55 - 2520.07	77.58
				2303643 2303674	.0000		
2456.85 - 2457.16	75.43	2480.30 - 2480.61	70-15	2903.75 - 2504.07	78.87	2527.20 - 2527.52	77.59
2457-17 - 2457-49	75.44	2480.62 - 2460.94	76.10		70.80	2527-53 - 4521-05	11.66
2457.50 - 2457.81	75.45	2460.95 - 2481.27	70-17	2504-40 - 2504.72	76.89	2527.86 - 2528.17	77.61
2457.82 - 2458.14	75.46	2481.28 - 2481.59	76-18	2504.73 - 2505.04	76.90	2520-10 - 2520-50	17.62
2458-47 - 2458-79	75-48	2481.60 - 2461.92	76.19	2505.05 - 2505.37	76.91	2528.51 - 2528.82	77.63
2458.80 - 2459.12	75.49	2482.25 - 2482.24	76.21	2505-30 - 2505-70   2505-71 - 2500-02	76.93	2520.43 - 2529.15	77.05
2459.13 - 2459.44	75.50	2482.58 - 2482.89	76.22	2506.03 - 2506.02	76.94	2529.16 - 2529.47	17.00
2459.45 - 2459.77	75.51	2462.90 - 2463.22	70.23	2506.36 - 2506.67	76.95	2529.81 - 2530.13	77.67
2459.78 - 2460.09	75.52	2483.23 - 2483.55	76.24	2506-68 - 2507-00	76.96	2530.14 - 2530.45	77.68
2460-10 - 2460-42	75.53	2483-56 - 2483-87	76-23	2507.01 ~ 2507.32	76.97	2530.46 - 2530.78	77-04
2460.43 - 2460.74	75-55	2483.88 - 2484.20	76.26	2507.33 - 2507.65	76.98	2530.79 - 2531.10	77.70
2461.08 - 2461.40	75.54	2484.53 - 2484.85	76.27	2507-66 - 2507-98	76-99	2531.11 - 2531.43	77.71
2461-41 - 2461-72	75.57	2484.80 - 2485.17	76.29	2507.44 - 2508.50	77.00	2531.70 - 2532.00	77.72
2461-73 - 2462-05	75.58	2485.18 - 2485.50	76.30	2508-64 - 2508-93	77.02	2532.09 - 2532.41	77.74
2462-06 - 2462.37	75.59	2485-51 - 2485-83	76.31		77.03	2532.42 - 2532.73	77.77
2462.38 - 2462.70	75.60	2485.84 - 2486.15	76.32	2508.90 - 2509.28 2509.29 - 2509.60	77.04	2532.74 - 2533.06	77.76

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Vous trouverez ci-dessous la colisation maximale que vous pouvez retenir pour chaque période de pale

 
 Weekly
 Hebdomadaire
 23.95

 Biweekly
 Aux deux semaines
 47.89

 Semmonthly
 Bimensuel
 51.88

 Monthly
 Mensuel
 103.77
 10 pay periods a year 10 penodes de paie par année 13 pay periods a year 22 pay periods a year 22 periodes de paie par année

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see bottom of this page La deduction maximale de cotisations pour diverses périodes de pare figure au bas de la presente page

		0		Pav	UI	Par	UI
Pay	UI	Pay Remuneration	Ul	Remuneration	premium:	Remuneration	premium
Remuneration	premium Cotisation		Cotisation		Colleation	From - De To - A	Cotisation d A C
From - De To - A	d A-C	From - De To - A	d'A-C	From - De To - A	dAC	From - DE 10 - X	dat
			78.49	2579.97 - 2580.29	79.21	2603-43 - 2603-74	79.93
2533.07 - 2533.38	77.77	2556.52 - 2556.84	78-50	2580-30 - 2580-61	79.22	2603.75 2604.07	79.94
2533.39 - 2533.71	77.76	2556-85 - 2557-16	78-53	2580.62 - 2580.94	79.23	2604.08 - 2604.39	79.95
2533.72 - 2534.03	77.79	2557.17 - 2557.49	78.52	2580.95 - 2561-27	79.24	2004-40 - 2004-72	79.96
2534.04 - 2534.36	77-80	2557.50 - 2557.61	78.53	2581-28 - 2581-59	79.25	2604.73 - 2605.04	79.97
2534.37 - 2534.69	77.81	2957-02 - 2558-14		2501-60 - 2501-92	79.20	2605-05 - 2605-37	79.98
2534.70 - 2535.01	77-82	2558-15 - 2558-46	78-54	2501.93 - 2502.24	79.27	2605.38 - 2605.70	79.99
2535.02 - 2535.34	77.63	2558.47 - 2558.79	78.55	2582.25 - 2582.57	79.28	2605.71 - 2606.02	80.00
2535.35 - 2535.66	77-84	2558-80 - 2559-12	78.56	2582.58 - 2582.89	79.29	2606.03 - 2606.35	80-01
2535.67 - 2535.99	77.85	2559.13 - 2559.44	78.57	2382438 - 2382484			
2536.00 - 2536.31	77-86	2559.45 - 2559.77	76.58	2582.90 ~ 2583.22	79.30	2606.36 - 2606.67	80.02
2536.32 - 2536.64	77.07	2559.78 - 2560.09	76.59	2583.23 = 2583.55	79.33	2607.01 - 2607.32	80.04
2536.65 - 2536.97	77-88	2560-10 - 2560-42	78.60	2583.56 - 2583.87 2583.88 - 2584.20	79.33	2007-33 - 2607-05	80.05
2536.90 - 2537.29	77.89	2560-43 - 2560-74	78-61	2594-21 - 2584-52	79.34	2607-66 - 2607-98	80.06
2537.30 - 2537.62	77.90	2560.75 - 2561.07	78.62	2384.21 - 2584.52		2607.99 - 2608.30	80.07
2537.63 - 2537.94	77.91	2561.08 - 2561.40	78.63	2584.53 - 2584.85 2584.86 - 2585.17	79.35	2608.31 - 2608.63	80-08
2537.95 - 2538.27	77.92	2561.41 - 2961.72	78.64			2008-04 - 2608-95	80.09
2538.28 - 2538.59	77.93	2961.73 - 2562.05	78-65	2585.18 ~ 2585.50 2585.51 ~ 2585.83	79.37	2608.96 - 2609.28	80-10
2538.60 - 2538.92	77.94	2562.06 - 2562.37	78-56	5303931 - 5303903			-
2538.93 - 2539.25	77-95	2562.38 - 2562.70	78.67	2585.84 - 2586.15	79.39	2609.29 - 2609.60	80-11
2539.20 - 2539.57	77.96	2562-71 - 2563-02	78-68	2586-16 - 2586-48		2609.94 - 2610.26	89-13
2539.58 - 2539.90	77.97	2563.03 - 2563.35	78-69	2586-49 - 2586-80 2586-81 - 2587-13	79-41	2010-27 - 2010-58	80-14
2539.91 - 2540.22	77.96	2563.36 - 2563.08	78.70			2610.59 - 2610.91	80-15
2540.23 - 2540.55	77.99	2563.69 - 2564.00	78.71	2587.14 - 2587.45	79.43	2610.92 - 2611.23	80-16
2540.56 - 2540.87	78-00	2564.01 - 2564.33	78.72	2587.46 - 2587.78	79.45	2611.74 - 2611.56	80-17
2540.88 - 2541.20	78-01	2504.34 - 2564.65	78.73	2587.79 - 2588.11		2011-57 - 2011-08	80.18
2541.21 - 2541.53	76-02	2564.66 - 2564.98	78.74	2588.12 - 2588.43 2588.44 - 2588.76	79.46	2611-89 - 2012-21	80.19
2541.54 - 2541.85	78.03	2564.99 - 2565.30	78.75	2588-44 - 2588-70	1		
2541.86 - 2542.18	78-04	2565-31 - 2565-63	78.76	2588.77 - 2589.08	79.48	2612.22 - 2612.54	80.20
2542.19 - 2542.50	78.05	2565.64 - 2565.96	78.77	2589-09 - 2589-41	79.49	2612.55 - 2612.86	80.51
2542.51 - 2542.63	78.06	2565.97 - 2566.28	78-76	2589.42 - 2589.73	79.50	2612-87 - 2613-19	80-55
2542.84 - 2543.15	78.07	2566-29 - 2566-61	78-79	2589.74 - 2590.06	79.51	2013-20 - 2013-51	65.08
2543.10 = 2543.48	78.08	2566.62 - 2566.93	78-80	2590.07 - 2590.39	79-52	2613-54 - 2613-64	40.24
2543.49 - 2543.81	78.09	2506.94 - 2567.26	78.61	2590.40 - 2590.71	79-53	2613-85 - 2014-10	80.25
2543.82 - 2544.13	78-10	2567.27 - 2567.58	76.82	2590.72 - 2591.04	79.54	2614-17 - 2614-49	80.26
2544.14 - 2544.46	78-11	2567.59 - 2567.91	78.83	2591.05 - 2591.36	79.55	2614.50 - 2614.82	15.08
2544.47 - 2544.78	78.12	2567.92 - 2568.24	78 - 84	2591.37 - 2591.69	79.56	2614.83 - 2615.14	80.28
2544.79 - 2545.11	78-13	2568.25 - 2568.56	78-85	2591.70 - 2592.01	79.57	2015-15 - 2015-47	40.29
2344.14 - 2542.11	70.14	2568-57 - 2568-89	78-86	2592-02 - 2592-34	79.58	2015-40 - 2015-79	60-30
2545.12 - 2545.43 2545.44 - 2545.76	78.15	2508.90 - 2569.21	78-87	2592.35 - 2592.67	79.59	2615-80 - 2616-12	80.31
	78.10	2569.22 - 2569.54	76.88	2592.68 - 2592.99	79.60	2616.13 - 2616.44	80-32
2545.77 - 2546.09 2546.10 - 2546.41	78-17	2569.55 - 2569.86	76.89	2593.00 - 2593.32	79-61	2616.45 - 2616.77	80.33
2546.42 - 2546.74	76-18	2569.87 - 2570.19	78.90	2593.33 - 2593.64	79.62	2016-70 - 2017-10	#6.08
2546.75 - 2547.06	78-19	2570-20 - 2570-52	70.91	2593.05 - 2593.97	79-63	2017-11 - 2017-42	80-35
2547.07 - 2547.39	78-20	2570.53 - 2570.84	76.92	2593.98 - 2594.29	79.64	2017-43 - 2017-75	80.30
2547.40 - 2547.71	78-21	2570.85 - 2571.17	78.93	2594.30 - 2594.62	79-65	2617-76 - 2616-07	80.37
	78.22	2571.10 - 2571.49	78.94	2594.63 - 2594.95	79.66	2618.08 - 2618.40	80.38
2547.72 - 2548.04	78.23	2571.50 - 2571.82	78-95	2594.96 - 2595.27	79-67	2618-41 - 2618-72	80-39
2548.05 - 2548.37	78.24	2571.83 - 2572.14	78.90	2595.28 - 2595.60	79.68	2618.73 - 2619.05	40-40
2548.38 - 2548.69		2572.15 - 2572.47	78.97	2595.61 - 2595.92	79-69	2619-06 - 2619-30	80.41
2548.70 - 2549.02	78.25	2572.48 - 2572.80	78-98	2595.93 - 2596.25	79-70	2619.39 - 2619.70	80-42
	78.27	2572.81 - 2573.12	78.99	2596.26 - 2596.57	79.71	2619.71 - 2620.03	80.43
2549.35 - 2549.67 2549.68 - 2549.99	78.28	2573.13 - 2573.45	79.00	2596.58 - 2596.90	79.72	2620.04 - 2620.35	80.44
2349.08 " 2349.77	78.29	2573.46 - 2573.77	79-01	2596.91 - 2597.23	79.73	2020-30 - 2020-00	40.45
2550-00 - 2550-32 2550-33 - 2550-65	78.30	2573-78 - 2574-10	79.02	2597.24 - 2597.55	79.74	2620-69 - 2621-00	80.46
		2574-11 - 2574-42	79.03	2597.56 - 2597.88	79.75	2621-01 - 2621-33	80.47
2550.66 - 2550.97	76-31	2574.43 - 2574.75	79.04	2597.69 - 2598.20	79.76	2621.34 - 2621.66	80-48
2550.98 - 2551.30	78.32	2574.76 - 2575.08	79.05	2598.21 - 2598.53	79.77	2621.67 - 2621.98	80.49
2551.31 - 2551.62		2575.09 - 2575.40	79-06	2598.54 - 2598.85	79.78	2621.99 - 2622.31	80.50
2551-63 - 2551-95	78.35	2575.41 - 2575.73	79-07	2596.66 - 2599.18	79.79	2022-32 - 2022-03	40-51
2551.96 - 2552.28		2575.74 - 2576.05	79-08	2599-19 - 2599-51	79.80	2022-04 - 2022-90	40-52
2552.29 - 2552.60	78.36	2576.06 - 2576.38	79.09	2599.52 - 2599.83	79.81	2622.97 ~ 2623-28	80.53
2552-61 - 2552-93		2576.39 - 2576.71	79.10	2599.84 - 2600.16	79.82	2623.29 - 2623.61	80.54
2552.94 - 2553.25 2553.26 - 2553.58	78.38	2576.72 - 2577.03	79.11	2600-17 - 2600-40	79.83	2623.62 - 2623.94	80.55
			79.12	2000-49 - 2000-81	79.04	2623.95 - 2624.20	80.56
2553.59 - 2553.90	78.40	2577.04 - 2577.36		2600-82 - 2601-14	79.45	2024.27 - 2024.59	40.51
2553.91 - 2554.23	78.41	2577.37 - 2577.68	79.13	2601-15 - 2601-46	79.86	2624.00 - 2624.91	80.58
	78-42	2577.69 - 2578.01	79.14	2601-47 - 2601-79	79.87	2624.92 - 2625.24	80.59
2556.56	78.43	2578.02 - 2578.33	79.15	2601-80 - 2602-11	79.88	2625.25 - 2625.57	90.60
2554.24 - 2554.56							
2554.24 - 2554.56 2554.57 - 2554.88 2554.89 - 2555.21	78.44			2+02 12 - 2402 44	70.80	2025-50 - 2025-89	80 a b l
2554.24 - 2554.56 2554.57 - 2554.88 2554.89 - 2555.21 2555.22 - 2555.53	78-45	2578.67 - 2578.99	79.17	2002-12 - 2002-44	79.89	2025-50 - 2025-89	80.63
2554.24 - 2554.50 2554.57 - 2554.88 2554.89 - 2555.21 2555.22 - 2555.53 2555.54 - 2555.80	78-45	2578-67 - 2578-99 2579-00 - 2579-31	79-17	2002-12 - 2002-44	79.90	2025-50 - 2025-89	80.62
2554.24 - 2554.56 2554.57 - 2554.88 2554.89 - 2555.21 2555.22 - 2555.53	78-45	2578.67 - 2578.99	79.17	2002-12 - 2002-44		2025-50 - 2025-89	

Note The following are the maximum amounts you can deduct for each pay period. Remarque: You's trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque période de paie.

10 pay periods a year 10 periodes de paie par année 13 pay periods a year 22 pay periods e year 22 periodes de paie par année 
 Weekly
 Hepdomadaire
 23.95

 Biweekly
 Aux deux semaines
 47.89

 Semimonthly
 Bimensuel
 51.86

 Monthly
 Mensuel
 103.77

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay penods see

bottom of this page

ANNEXE COTISATIONS D ASSURANCE CHOMAGE 29

La deduction maximale de cotisations pour diverses periodes de paie figure au bas de la presente page.

				Pay		Pay	
Pay	U	Pay	U	Pay Remuneration	U	Pay Remuneration	U
Fremuneration	premium	Remuneration	premum	Hemoneration	Dromsum	Pagingripignor	premium
Erren - De To - A	Constion	From - De To - A	Consation	From - De To - A	Constinu	Erron - De To - A	Cossasor dA-C
From - De To - A	DAC	From - (# 10 - A	na.c	71011 - 08 10 - 2	35.0	10 2	BAC
2626.88 - 2627-19	80-65	2050.33 - 2650.65	81.37	2473.78 - 2074.10	82.09	2697.24 - 2697.55	82.8)
2027.20 - 2027.52	80.66	2050.00 - 2050.97	81.38	2074-11 - 2074-42	82.10	1097.50 - 2097.80	02.04
2021.20 - 2021.52		2650.98 - 2651.30	81.39	2674.43 - 2674.75	82.11	2697.89 - 2698.20	82.83
2627.53 - 2627.85	80.67						
2027.80 - 2028.17	80.08	2651.31 - 2051.02	00+18	2674.76 - 2675.08	42.12	2090-21 - 2098-53	02.04
2628.18 - 2628.50	80.69	2051.63 - 2651.95	81+41	2675.09 - 2075.40	02-13	2698-54 - 2698-85	82.85
2628.51 - 2628.82	80.70	2651.96 - 2652.26	81+42	2075-41 - 2075-73	82.14	5000-00 - 5000-14	04.00
2628.83 - 2629.15	80.73	2652.29 - 2652.60	81.43	2675.74 - 2676.05	82.15	2699.19 - 2699.51	87.87
2029.10 - 2029.47	1 80.72	2652.01 - 2054.93	81.44	2070-00 - 2070-38	84.10	2094-52 - 2094-05	00.00
2629.48 - 2629.80	1 80-73	2652.94 - 2653.25	81.45	2076.39 - 2076.71	82.17	2699.84 - 2700.16	82.49
	+		- 1				
2629.81 - 2630.13	80.74	2653.26 - 2653.58	81-46	2076-72 - 2677-03	82.18	2700.17 - 2700.40	82.90
2030-14 - 2030-45	80.75	2653.59 - 2653.90	. 61 - 57	2077.04 - 2077.36	BEOLY	2700-82 - 2701-14	#4.41
2630.46 - 2630.78	80.76	2053.91 - 2654.23	01-48	2677-37 - 2677-68	82.20	2700-82 - 2701-14	82.92
2630.79 - 2631.10	40.77	2054.24 - 2054.50	81.49	2077.69 - 2078.01	15.54	2701-15 - 2701-40	62.93
2630.17 - 2631.10	80.78	2654.57 - 2654.88	81-50		82.22	2701-47 - 2701-79	82.94
2631.11 - 2631.43		2654.89 - 2655-21	81.51	2070-34 - 2078-00	#2.23	2701-80 - 2702-11	62.95
2031-44 - 2031-75	80.79	2037100 - 2037121				2702-12 - 2702-44	82.96
2631.76 - 2632.08	80.80	2655.22 - 2655.53	81-52	2678.67 - 2678.99	82.24	2702-45 - 2702-70	62.97
2632-09 - 2032-41	18.08	2655.54 - 2655.86	81.53			2702.77 - 2703.09	82.98
2632.42 - 2632.73	80.82	2655-87 - 2656-18	81.54	2679.32 - 2679.64	82.26	2102011 - 2103.04	02070
				2420 44 2427 21	02 27	2703-10 - 2703-42	82.99
2632.74 - 2633.00	80.83	2650-19 - 2656-51	01.55	2079.05 - 2079.96	82.27		
2633.07 - 2633.38	1 60.84	2656.52 - 2650.84	61.56	2679.97 - 2680.29	02.28	2103.43 - 2703.74	83-00
2633.39 - 2633.71	80.85	2650.85 - 2657.16	81.57	2680.30 - 2680.61	82.29	2703.75 - 2704.07	83.01
2633.72 - 2634.03	80.86	2057-17 - 2057-49	81-58	2680.62 - 2680.94	82.30	2704-08 - 2704-37	63.02
2634.04 - 2634.36	80.87	2657.50 - 2657.81	81.59	2680.95 - 2681.27	82-31	2704.40 - 2704.72	83.03
2634.37 - 2634.69	88.04	2057.02 - 2050-14	81-60	2081-28 - 2081-59	02.32	2704-73 - 2705-04	03.04
2634.70 - 2635.01	80.89	2658.15 - 2658.46	81-61	2681.60 - 2681.92	82.33	2705.05 - 2705.37	83.05
2635.02 - 2635.34	80.90	2658.47 - 2658.79	41-62	2601-93 - 2682-24	82.35	2705.38 - 2705.70	#3.00
2639.35 - 2639.66	80.91	2658.80 - 2659.12	81 - 63	2682.25 - 2682.57	82.35	2705.71 - 2706.02	83.07
5037633 - 5033100							+
2635.67 - 2635.99	80.92	2659.13 - 2659.44	81.64	2682.50 - 2682.89	82.36	2706.03 - 2706.35	83.08
2030-00 - 2030-31	1 80.93	2659.45 - 2659.77	81.05	2682.90 - 2683.22	02-37	2700.30 - 2700.07	43.09
2636.32 - 2636.64	00.94	2059.78 - 2060.09	81.00	2683.23 - 2683.55	82.38	2706.68 - 2707.00	83.10
2030-05 - 2030-97	80.95	2000-10 - 2000-42	01-67	2683-56 - 2083-87	62.34	2707-01 - 2707-32	03-11
2636.98 - 2637.29	80.96	2660.43 - 2660.74	81-68	2683.88 - 2684.20	82,40	2707.33 - 2707.65	83-12
2637.30 - 2637.62	80.97	2660-75 - 2661-07	81-69	2684-21 - 2084-52	82-41	2707.66 - 2707.98	03-13
2637.63 - 2637.94	80.98	2001-08 - 2001-40	81-70	2084-53 - 2084-85	82.42	2707.99 - 2708.30	83-14
2031.03 - 2031.44	40.99	2001-41 - 2001-72	81.71	2684.86 - 2085.17	62.43	2708.31 - 2708.03	03.15
2637.95 - 2638.27	81.00	2661.73 - 2662.05	81.72	2685-10 - 2685-50	82.44	2708-64 - 2708-95	83-16
2638.28 - 2638.59	81000	2001113 - 2002103					+
2638.60 - 2638.92	81.01	2062.00 - 2062.37	81.73	2685-51 - 2685-83	92.45	2708.96 - 2709.28	83.17
2638.93 - 2639.25	61.02	2662.38 - 2662.70	81.79	2085-84 - 2086-15	82.46	2709.29 - 2709.60	03.10
2039.20 - 2039.57	81.03	2662.71 - 2663.02	61-75	2686-10 - 2686-48	82.47	2709.61 - 2709.93	03.19
2639.50 - 2639.90	41.04	2003.03 - 2003.35	81.76	2080-49 - 2080-80	82.48	2709.94 - 2110.20	63.20
2639.91 - 2640.22	81.05	2003.36 - 2003.08	81-77	2080-81 - 2687-13	82.49	2710-27 - 2710-58	83.21
2040.23 - 2040.55	81.06	2003-09 - 2004.00	81.76	2007-14 - 2007-45	82.50	2710.59 - 2710.91	63-22
2640.56 - 2640.87	81.07	2664-01 - 2664-33	81.79	2687.46 - 2687.78	92.51	2710.92 - 2711.23	83.23
	81-08	2004-34 - 2004-05	81.80	2687.79 - 2088-11	62.54	2711-24 - 2711-50	83.64
2640.88 - 2641.20	81.09	2004.00 - 2004.98	81.81	2686.12 - 2688.43	82.53	2711.57 - 2711.06	03.25
2641.21 - 2641.53	1 81 204	1	1 03000				
2641.54 - 2641.85	: 81.10	2004.99 - 2005.30	81.82	2688.44 - 2668.76	82.54	2711-89 - 2712-21	83.76
	, 81-11	2005.31 - 2005.03	: 61.83	2088-77 - 2689-08	. 62.55	2712-22 - 2712-54	03-17
2642.19 - 2642.50	81.12	2065.04 - 2005.90	61.84	2689.09 - 2689.41	82.56	2712.55 - 2712.86	83-28
20-2.14 - 20-2.50	41.13	2665.97 - 2666.28	61.65	2009-42 - 2009-73	62.57	2712.87 - 2713.19	63.64
2042-51 - 2042-83		2666.29 - 2666.61	81.88	2689.74 - 2690-06	82.58	2713.20 - 2713.51	03.30
2642.84 - 2643.15	01-14	2600.02 - 2600.93	81.87	2690-07 - 2690-39	82.59	2713.52 - 2713.84	#3.31
2643.16 - 2643.48	81-15	2660.02 - 2667.26	81.08	2690.40 - 2690.71	82.60	2713-85 - 2714-16	83.32
2643.49 - 2643.81	81-16		81.89	2690-72 - 2691-04	82-61	2714-17 - 2714-49	63.33
2643.82 - 2044.13	81-17	2667.27 - 2667.58	81.90	2691-05 - 2691-36	82-62	2714.50 - 2714.82	83.34
2044-14 - 2044-46	81-18	5001.54 - 5001.041	01000	1	1	_	+
	1 01 10	2667.92 - 2668-24	. B1.91	2691.37 - 2691.69	: 82-63	2714.83 - 2715.14	03.35
2644,47 - 2644-78	81-19		81.92	2691.70 - 2692.01	82.04	1 2715-15 - 2715-67	63.36
2644-79 - 2645-11	81-20	2668.25 - 2668.56	81.93	2692.02 - 2692.34	82.65	2715.48 - 2715.79	83.37
2645.12 - 2645.43	81.21	2668.57 - 2668.89	61.94	2692.35 - 2692.07	84.00	2715.80 - 2710.12	43.38
2645.44 - 2645.76	61.22	2008-90 - 2009-21		2692.66 - 2692.99	82.67	2716.13 - 2716.44	83.39
2045.77 - 2046.09	81.23	2669.22 - 2669.54	01.95	5045.00 - 5045.44	82.00	2710-45 - 2710-77	83.50
2646-10 - 2646-41	01.24	2009-55 - 2009-80	81.96	2693.00 - 2693.32	82.09	2716.70 - 2717.10	03.41
2646.42 - 2646.74	61.25	2669.87 - 2670.19	83 - 97	2093.33 - 2093.04	82.70	2717-11 - 2717-42	03-62
2646.75 - 2647.06	81.26	2670.20 - 2670.52	61.98	2693.65 - 2693.97		2717.43 - 2717.75	83-43
2647-07 - 2647-39	81-27	2670-53 - 2670-84	81.99	2693.98 - 2694.29	82.71	2111143 - 21111113	
	-+	-		1 1404 20 - 2004 42	82.72	2717.76 - 2718.07	83.44
2647.40 - 2647.71	81.28	2670.85 - 2671.17	82.00	2494-30 - 2694-62	82.73	2718.00 - 2718.40	03.05
2647.72 - 2648.04	1 01-29	2671-18 - 2671-49	82-01	2694.63 - 2694.95	82.74	2718-41 - 2718-72	1 63-46
2648.05 - 2648.37	81.30	2671-50 - 2671-82	82.02	2694.96 - 2695.27		2718.73 - 2719.05	43.47
2048-36 - 2048-09	181.31	2671-83 - 2672-14	82.03	2095.28 - 2095.60	82-75	2719.06 - 2719.38	83.48
2648.70 - 2649.02	81.32	2672.15 - 2672.47	82.04	2695.61 - 2695.92	82.76	2714.34 - 2714.76	83.44
2049.03 - 2049.34	1 81.33	2672.48 - 2672-80	82.05	2095.93 - 2090.25	82.77	2719.71 - 2720.03	83.50
2649.35 - 2849.67	81.34	2672.81 - 2673.12	82.06	2696.26 - 2696.57	82.78	2740+04 - 2720-05	83.51
2649.68 - 2649.99	01 - 35	2073-13 - 2673-45	, 82.07	2090.50 - 2090.90	82.79	2720.36 - 2720.68	83.52
2650.00 - 2650.32	81.36	2073.40 - 2073.77	82.00	2696.91 - 2697.23	62.60	2120.36 - 2120.88	630.28
	1						

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous ta colisation maximate que vous pouvez retenir pour chaque penode de paie.

Hebdomadaire 23.95
Aux deux semaines 47.89
Bimensue! 51.86
Mensue: 103.77 Weekly Brweekly Semmonthly Monthly

10 pay penods a year 10 penodes de pare par année 13 pay penods a year 13 penodes de pare par année 22 penodes de pare par année

124.52 95.78 56.60

30

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see bottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

La déduction maximale de cotisations pour diverses periodes de paie figure au bas de la presente page.

portion of this page paie figure au baside la presente page							
Pay	U	Pay	1	Pay	7		
Remuneration		Hemuneration	LI		U	Par	: 61
	premium	Pageringhight	premium	Remuneration	premium	Hemuneration	aremum (
From - De To - A	Got sation	From - De 10 A	Constition	From - De to A	Consalion	1	Consulor
	I DA-L	1 Main - De Te A	d A-C	Prom - De te A	1 HAC	From - De To A	DAG
	i di				_		-
2720.69 - 2721.00	83.53	2744-14 - 2744-46	84.25	2767-59 - 2767-91	84-97	2791.05 - 2791.36	1
2721.01 - 2721.33	83.54	2744-47 - 2744-78	84-20	2767.92 - 2768.24			85.69
2721-34 - 2721-66	83.55	2744.79 - 2745.11	84.27	2768.25 - 2768.56	84.98	2791-37 - 2791-69	85.70
2721.67 - 2721.98	83456	2745.12 - 2745.43	84.28		84-99	2791.70 - 2792.01	85.73
2721.99 - 2722.31	83.57	2745.44 - 2745.76	84.29	2768.57 - 2768.89	85-00	2792.02 - 2792.34	45.72
2722.32 - 2722-03	63.58	2745.77 - 2746.09		2768.90 - 2769.21	85.01	2792.35 - 2792.67	1 85 - 73
2722.64 - 2722.96			84-30	2709-22 - 2769-54	05.02	2792.66 - 2792.99	1 05.74
2722.64 - 2722.96	83.59	2746-10 - 2746-41	64.31	2769.55 - 2769.86	85.03	2793.00 - 2793.32	85.75
2722.97 - 2723.28	83.60	2740-42 - 2746-74	84.32	2769.87 - 2770.19	85.04	2793.33 - 2793.04	85.70
2723-29 - 2723-61	83.61	2746.75 - 2747.06	84.33	2770.20 - 2770.52	85-05	2793.65 - 2793.97	85.77
	7						1
2723.62 - 2723.94	83-62	2747.07 - 2747.39	84+34	2770.53 - 2770.84	85.06	2793.98 - 2794.29	85.78
2723.95 - 2724.26	83.63	2747-40 - 2747-71	84.35	2770-85 - 2771-17	85-07	2190.30 - 2794.02	1 85-79
2724.27 - 2724.59	83.64	2747.72 - 2748.04	84.36	2771-18 - 2771-49	85.08	2794.63 - 2794.95	85.80
2724.60 - 2724.91	03.65	2748.05 - 2748.37	84-37	2771-50 - 2771-82	85.09	2794.40 - 4745.41	
2724.92 - 2725.24	83.66	2748.30 - 2748.69	84.36	2771.83 - 2772.14	85-10	2795.28 - 2795.60	18.50
2725.25 - 2725.57	10°EB	2748.70 - 2749.02	84.39	2772-15 - 2772-47	85.11	5142059 - 5142000	85 - 82
2725.58 - 2725.89	83.68	2749.03 - 2749.34	84.40	2772-48 - 2772-80		2795.01 - 2795.92	\$5.03
2725.90 - 2726.22	03.69	2749.35 - 2749.67	84-41	2772.81 - 2773.12	85.12	2795.93 - 2796.25	85.84
2726.23 - 2726.54	83.70	2749.68 - 2749.99	84.42	2773.13 - 2773.45	85.13	2790.20 - 2740.57	1 05.05
			0-0-2	2773.13 - 2773.45	85+14	2796.58 - 2796.90	85.86
2726.55 - 2726.87	83.71	2750.00 - 2750.32	84+43	2773.46 - 2773.77	00.15	2201 01 2207	
2726.88 - 2727.19	03.72	2750.33 - 2750.65	84.44	2773.78 - 2774.10	05-15	2796-91 - 2797-23	85.87
2727.20 - 2727.52	83.73	2750.66 - 2750.97	84.45	2774-11 - 2774-42	85-16	2797-24 - 2797-55	85.08
2727.53 - 2727.05	83.74	2750.98 - 2751.30	84.40	2224 12 - 2774.42	85-17	2797.56 - 2797.88	85.89
2727.86 - 2728.17	83.75	2751.31 - 2751.62	84-47	2774.43 - 2774.75	65-10	2797.84 - 2798.20	05.40
2728-18 - 2728-50	83.76	2751-63 - 2751-95	84-48	2774.76 - 2775.08	05+19	2798.21 - 2798.53	85.91
2728.51 - 2728.82	83.77	2751.96 - 2752.28		2775.09 - 2775.40	45.20	2798-54 - 2798-85	85.92
2728.83 - 2729.15		2121.40 - 5125.58	84.49	2775.41 - 2775.73	85.21	2798.86 - 2799.18	85.93
2729.16 - 2729.47	83.78	2752-29 - 2752-60	84.50	2775.74 - 2776.05	85.22	2799.19 - 2799.51	65.94
\$154010 - \$154041	83.19	2752-61 - 2752-93	84.51	2776.06 - 2776.38	85.23	2799.52 - 2799.83	85.95
2729.48 - 2729.80	83.80	2752.94 - 2753.25	84.52	2224 24 442	-		
2729.81 - 2730.13	63.81	2753.20 - 2753.50	84.53	2776.39 - 2776.71	85.24	2799-84 - 2800-16	85.96
2730-14 - 2730-45	83.82	2753.59 - 2753.90	84.54	2110012 - 2111.03	85.25	2800-17 - 2600-98	85.97
2730.46 - 2730.76	83-83	2753.91 - 2754.23	84.55	2777-04 - 2777-36	85.26	2800.49 - 2800.81	
2730.79 - 2731.10	83.84	2754.24 - 2754.56	84.56	2777-37 - 2777-08	85.27	5000-05 - 5001-14	45.50
2731-11 - 2731-43	83-85	2754.57 - 2754.88		2777.69 - 2778.01	85.28	2801.15 ~ 2801.46	
2731.44 - 2731.75	83-86	2754-89 - 2755-21	84-57	2778.02 - 2778.33	05.24	2001.47 - 2001.79	
2731.76 - 2732.06	83-87	2755.22 - 2755.53	84-58	2778-34 - 2778-66	85.30	2801-80 - 2802-11	
2732.09 - 2732.41	83.88	2755.54 - 2755.86	84.59	2778.67 - 2778.99	85.31	2802-12 - 2802-44	66-03
	4,5000	2133034 - 2133100	84.60	2779.00 - 2779.31	85.32	2802-45 - 2802-76	86.04
2732.42 - 2732.73	63.89	2755.87 - 2756.18	84.61	2779.32 - 2779.04	85.33		
2732.74 - 2733.06	83.90	2756.19 - 2756.51	84-62	2779.65 - 2779.96	85.34	2802.77 - 2803.09	88.05
2733.07 - 2733.38	83.91	2756.52 - 2756.84	84+63	2779.97 - 2780.29	85.35	2803-10 - 2803-42	80.06
2733.39 - 2733.71	83.92	2750.05 - 2757.16	84.09	2780.30 - 2780.61		2803.43 - 2803.74	86.07
2733.72 - 2734.03	83.93	2757.17 - 2757.49	84.65	2780-62 - 2780-94	85.34 85.37	2403-75 - 2004-07	60.00
2734-04 - 2734-36	83.94	2757.50 - 2757.81	84-00	2780-95 - 2781-27		2804.08 - 2804.39	86.09
2734.37 - 2734.69	63.95	2757.82 - 2758.14	84+67	2781-28 - 2781-59	85.38	2804.40 - 2804.72	00.40
2734.70 - 2735.01	83.96	2756-15 - 2758-46	84.00	2781.00 - 2781.92			86-11
2735.02 - 2735.34	83.97	2758.47 - 2758.79	84.69	2781-93 - 2782-24	85.43	2805.05 - 2805.17	60-14
					0,70.71	2003.30 - 2003.70	86.13
2739.35 - 2735.66	83.98	2758-80 - 2759-12	84.70	2782.29 - 2782.57	85.42	2805.71 - 2806.02	86.14
2735.07 - 2735.99	83.99	2759.13 - 2759.44	84-71	2782-58 - 2782-89	45.43	2000-03 - 2000-35	40-15
2736.00 - 2736.31	84+00	2759.45 - 2759.77	84.72	2762-90 - 2783-22	05.44	2806.36 - 2806.67	86.16
2736-32 - 2736-64	84-01	2759.78 - 2760.09	84.73	2783-23 - 2783-55	85.45	2006-00 - 2007-00	46.17
2736-65 - 2736-97	84.02	2760-10 - 2760-42	84.74	2743.56 - 2763.67	85.46	2807.01 - 2807.32	86.18
2736.96 - 2737.29	84 - 03	2760-43 - 2760-74	84.75	2763-46 - 2784-20	85.47	2407.33 - 2407.05	
2737.30 - 2737.62	84.04	2760.75 - 2761.07	84.76	2784-21 - 2784-52	85.48		66.19
2737.63 - 2737.94	84 - 05	2761.00 - 2701.40	64.77	2784-53 - 2784-85		2807-66 - 2607.98	86-20
2737.95 - 2738.27	84-06	2761-41 - 2761-72	84.78	2784.86 - 2785.17	85.49	2807.99 - 2008.30	80.21
				1144100 1143411	03.30	2408-31 - 2808-83	86.22
2730.20 - 2730.59	84.07	2761.73 - 2762.05	84.79	2785-18 ~ 2785-50	85.51	2808.64 - 2808.95	86.23
2730.60 - 2738.92 1	84.08	2762.06 - 2762.37	84-80	2785.51 ~ 2785.83	65.52	2808-96 - 2609-28 1	40.24
2738.93 - 2739.25	84+09	2762.38 - 2762.70	64+81	2785.84 - 2786.15	85.53	2809.29 - 2809.60 (	86.25
2739-26 - 2739-57	84-10	2762.71 - 2763.02	84.82	2766-10 - 2786-48	05.54	2609-61 - 2809-93	80.20
2739.58 - 2739.90	84-31	2763.03 - 2763.39	84 - 83	2786-49 - 2786-80	85.95	2809-94 - 2810-26	86.27
2739.91 - 2740.22	84-12	2763.36 - 2763.68	84-84	2780-81 - 2787-13	85.50	2010-27 - 2010-50	85.08
2740-23 - 2740-55	84-13	2763.69 - 2764.00	84.85	2787-14 - 2787-45	85.57	2810-59 - 2810-91	86.29
2740-56 - 2740-87	84-14	2704-01 - 2704-33	64+86	2787-46 - 2787-78	85.58	2810-92 - 2811-53	86.30
2740.88 - 2741.20	84 - 15	2764.34 - 2784.65	84-87	2787.79 - 2788.11	85.59	2811.24 - 2811.56	86.31
2741-21 - 2741-53							
2741.54 - 2741.85	84+16	2764.66 - 2764.98	84 +88	2788-12 - 2788-43	85-60	2811.57 - 2811.88	86.32
2741.86 - 2742.18	84-18	2765.31 - 2765.63	84.89	2788-44 - 2788-76	05.61	2811-89 - 2012-21	80.33
2742-19 - 2742-50	84-19	2745-64 - 2765-96		2788.77 - 2789.08	85.62	2812-22 - 2812-54	86.34
2742.51 - 2742.83	84.20	2765.97 - 2788.28	84.91	2789.09 - 2789.41	65.63	2812.55 - 2012.00	#b.35
2742.84 - 2743.15	84 - 21	2765.97 - 2788.28	84.92	2769-42 - 2789-73	85.64	2812.87 - 2813.19	86.36
2743.16 - 2743.48	84.22		84.93	2789-74 - 2790-06	45.65	2613-20 - 2613-51	80.37
2743.49 - 2743.81	84.23	2766-62 - 2766-93	84.94	2790-07 - 2790-39	85-66	2013-52 - 2013-04	66.38
2743-82 - 2744-13	84.24	2767-27 - 2767-58	84.95	2790-40 - 2790-71	85-67	2813-85 - 2814-10	66.39
	54024	2101021 - 2101.58	84.94	2790-72 - 2791-04	85.68	2014-17 - 2814-49	86.40
			- 4				

Note: The following are the maximum amounts you can deduct for each pay period. 
Remarque: Yous trouverez ci-dessous ta cotisation maximate que vous pouvez retenir pour chaque periode de paie.

Biweekiy Semmonthly	Aux deux semaines Bimensuel	47.89 51.88	10 pay periods a year 13 pay periods a year 22 pay periods a year		124 5 95 7
Month-v	Mensuel	103.77	22 pay periods a year	22 périodes de paie par année	56.6

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE La déduction maximale de cotisations pour diverses periodes de

paie figure au bas de la presente page bottom of this page Remunération Remuneration From - De To - A From - De To - A From - De To - A From - De To A 2817-99 - 2838-27 2838-28 - 2838-59 2838-80 - 2838-92 2838-93 - 2839-25 2839-39 - 2839-57 2839-58 - 2839-59 2839-59 - 2890-22 2800-23 - 2840-25 2840-25 - 2840-87 2814.50 - 2814.82 2814.83 - 2815.14 2815.15 - 2815.47 2815.48 - 2815.79 2815.48 - 2816.49 2816.13 - 2816.49 2816.45 - 2816.77 2616.78 - 2817.10 2817.11 - 2817.42 2861.41 - 2861.72 2861.73 - 2862.05 2862.00 - 2862.75 2862.30 - 2862.77 2862.71 - 2863.02 2863.03 - 2863.03 2863.36 - 2863.06 2063.69 - 2864.00 2864.01 - 2864.33 2884-86 - 2885-87 2485-18 - 2885-50 2885-81 - 2885-87 2885-84 - 2880-15 2886-16 - 2880-40 2886-97 - 2880-40 2886-91 - 2887-13 2887-46 - 2887-78 86.43 86.43 86.43 86.45 86.45 88.57 1 87-13 87.85 87.85 67.87 67.88 87.89 87-14 87-15 87-16 88.61 88-62 86.49 87.92 88-65 87.21 2840.00 - 2841.20 2841.21 - 2841.53 2841.54 - 2842.10 2842.60 - 2842.10 2842.17 - 2842.10 2842.17 - 2842.50 2842.51 - 2842.50 2842.54 - 2843.15 2843.10 - 2843.15 2843.10 - 2843.61 2804.94 - 2884.65 2804.06 - 2884.98 2804.99 - 2805.30 2805.31 - 2805.93 2805.54 - 2805.90 2805.97 - 2806.61 2806.29 - 2806.61 2806.94 - 2807.20 86.50 86.51 86.52 86.53 86.54 86.55 86.56 86.57 2817-43 - 2817-75 2817-76 - 2618-07 2816-08 - 2818-40 2618-41 - 2818-72 2818-73 - 2819-05 87.94 87.95 87.96 2887-79 - 2888-11 88.66 87-23 87-24 87-25 87-26 67-27 2888-12 -2086.77 -2009.09 -2009.42 -2009.74 -44.69 88.70 2819.06 - 2619.36 2819.39 - 2819.70 2819.71 - 2820.03 2820.04 - 2620.35 88.02

	80.59	2843.82 - 2844.13	87.31	2867.27 - 2867.58	88.03	2890.72 - 2891.04	88 - 75
2820.36 - 2020.68						2891.05 - 2891.36	68-70
2820-69 - 2821-00	86.60 1	2844.14 - 2844.46	87-32	2867.59 - 2867.91	88.04		
2821.01 - 2821.33	86.61	2844.47 - 2844.78	67.33	2867-92 - 2868-24	88.05	2891.37 - 2891.69	66.77
			87.34	2868.25 - 2868.56	88.06	2891-70 - 2892-01	00.70
2821.34 - 2821.66	80.62	2844-79 - 2845-11					
2821.67 - 2821.98	86+63	2845.12 - 2845.43	87.35	2868.57 - 2848.89	88.07	2892.02 - 2892.34	88.79
		2845.44 - 2845.76	87.36	2868.90 - 2869.21	80.68	2892.35 - 2892.67	88.80
2821.99 - 2822.31	80.64			2869.22 - 2869.54	88-09	2892-68 - 2892-99	88 - 81
2822.32 - 2822.63	86.65	2845.77 - 2846.09	87-37				
2822.04 - 2822.96	86.66	2846.10 - 2846.41	87.38	2869.55 - 2869.86	88.10	2893.00 - 2893.32	88.84
			87.39	2869.87 - 2870.19	88.11	2893.33 - 2893.64	86.83
2822-97 - 2823-28	80-67	2840.42 - 2846.74	01033	5004501 - 5010411	000,,		
2023.29 - 2023.61	80.08	2846.75 - 2847.06	87-40	2870.20 - 2870.52	68.12	2893.65 ~ 2893.97	88.84
			87.41	2870-53 - 2870-84	88-13	2893.98 - 2894.29	80.05
2823.62 - 2823.94	86.69	2847.07 - 2847.39				2894.30 - 2894.62	88.86
2823.95 - 2824.26	66.70	2847.40 - 2847.71	07-42	2870-85 - 2871-17	88-14		
2824.27 - 2824.59	86.71	2847.72 - 2848.04	07-43	2871-18 - 2871-49	88 - 15	2894.63 - 2094.95	88-87
			87.44	2871-50 - 2871-82	88.16	2894.96 - 2895.27	84.00
2824.60 - 2824.91	86-72	2848.05 - 2848.37				2895.28 - 2895.60	88.09
2824.92 - 2825.24	86.73	2848.38 - 2848.69	87-45	2671-63 - 2872-14	88-17		
2825.25 - 2825.57	86.74	2848.70 - 2849.02	87.46	2872.15 - 2072.47	88.18	2895.61 - 2895.92	68.90
				2872-48 - 2872-60	66-17	2495-93 - 2494-25	44-91
2825.56 - 2825.89	86.75	2849.03 - 2849.34	87-47				88.92
2825.90 - 2826.22	86-76	2849.35 - 2849.67	87-48	2872-81 - 2873-12	80-50	2896.26 - 2896.57	00.45
2023070 200000							
	1		1 07 10	2022 12 - 2022 48	88.21	2896.58 - 2896.90	88-93
2826.23 - 2826.54	86.77	2849.68 - 2849.97	67-49	2873-13 - 2073-45			
2420.55 - 2820.87	86.78	2850.00 - 2850.32	87.50	2873-46 - 2873-77	86.22	2896-91 - 2897-23	48.95
	86-79	2650.33 ~ 2850.65	87.51	2873-78 - 2874-10	86.23	2897.24 - 2897.55	88.95
2826.86 - 2827.19					45.48	2897.56 - 2897.88	88.90
2827.20 - 2827.52	86-80	2850.66 - 2850.97	87.52	2874-11 - 2874-42			88.97
2027-53 - 2027-85	86-81	2850.98 - 2851.30	87.53	2874.43 - 2874.75	88 - 25	2897.89 - 2898.20	
		2851-31 - 2851-62	07-54	2874-76 - 2875-08	88.26	2898.21 - 2498.53	88.90
2827.86 - 2828.17	86.82				16-27	2898.54 - 2898.85	88.99
2828.18 - 2828.50	86.83	2851.63 - 2851.95	87.55	2875.09 - 2875.40			
2020.51 - 2020.62	80.84	2851-96 - 2852-28	87.50	2875-41 - 2875-73	85.88	2898.80 - 2899-18	89.00
		2852.29 - 2852.60	07.57	2875.74 - 2874-05	88.29	2899,19 - 2899,51	89.01
2828.63 - 2829.15	86.85	5025-54 - 5025-00		201701- 201000			
			-			2000 72 - 2000 42	89.02
2829.16 - 2829.47	80.86	2852.61 - 2852.93	87.58	2876-06 - 2876-38	88.30	2899.52 - 2899-83	
		2852-94 - 2853+25	67.59	2876.39 - 2876.71	00-31	2899.84 - 2900.16	09.03
2829.48 - 2829.80	80.07				88 - 32	2900-17 - 2900-48	89-04
2829.81 - 2830.13	86.88	2853.20 - 2853.58	87.60	2876.72 - 2877.03			49.05
2830-14 - 2830-45	86.89	2853.59 - 2853.90	87-61	2877-04 - 2877-36	88.33	2900-49 - 2900-61	
		2853.91 - 2854.23	87-62	2877-37 - 2877-68	88.34	2900.82 - 2901.14	89.06
2830.46 - 2830.78	86.90				88-35	2901-15 - 2901-96	89.07
2830.79 - 2831.10	86-91	2854.24 - 2854.50	87.63	2877-69 - 2876-01			89.08
2831-11 - 2831-43	86.92	2854.57 - 2854.88	87.64	2878.02 - 2878.33	88-36	2901-47 - 2901-79	
		2859-89 - 2855-21	87.65	2878.34 - 2878.66	88.37	2901-80 - 2902-11	89.09
2831.44 - 2831.75	86.93				88.38	2902-12 - 2902-44	89.10
2031.76 - 2032.00	80.94	2855.22 - 2855.53	87.66	2878-67 - 2878-99	80020	2704012	
		2855.54 - 2855.86	87.67	2879.00 - 2879.31	86.39	2902.49 - 2902.76	89.11
2032.09 - 2032.41	86.95				88.40	2902.77 ~ 2903.09	89-12
2832.42 - 2832.73	86.96	2855-87 - 2856-18	87.08	2879.32 - 2879.64			09.13
2832.74 - 2833.06	86.97	2850.19 - 2856.51	87.69	2879.65 - 2879.96	88-41	2903-10 - 2903-42	
			1 87-70	2879.97 - 2880.29	88.42	2903.43 - 2903.74	89.14
2833.07 - 2833.38	80-98	2850-52 - 2850-84		2880-30 - 2880-61	08.43	2903.75 - 2904.07	89.15
2033.39 - 2033.71	86.99	2856.85 - 2857.16	87.71				89.16
2833.72 - 2834.03	87.00	2857-17 - 2857-49	87.72	2880-62 - 2880-94	68-44	2904-08 - 2904-34	
			87.73	2880-95 - 2861-27	88.45	2904-40 - 2904-72	89.17
2834.04 - 2834.36	87.01	2857.50 - 2857.81			. 68-46	2904.73 - 2405.04	09-18
2834.37 - 2834.69	87-02	2857.82 - 2858-14	87.74	2001-20 - 2061-59			89-19
2834.70 - 2835.01	87.03	2858-15 - 2858-46	87.75	2881-60 - 2881-92	88-47	2905.05 - 2905.37	0.2417
2834-10 - 2033-01	1 01003	5030013	1				
	+		1	2801.93 - 2862.24	1 08.48	2905.36 - 2905.70	09.20
2835.02 - 2835.34	87.04	2858.47 - 2858.79	87.76			2905.71 - 2906.02	89-41
2835.35 - 2835.66	87.05	2858-80 - 2859-12	67.77	2002-25 - 2002-57	86-49		
			87.78	2882.58 - 2082.89	88.50	2906.03 = 2906.35	09.22
2835.67 ~ 2835.99	87.06	2859-13 - 2859-44		1 1000 00 - 1000 00	00.51	2900.30 - 2900.07	09.23
2836.00 - 2836.31	87.07	2859-45 - 2859-77	87.79	2882.90 - 2883-22		2900.68 - 2907.00	89.24
	87.08	2859.76 - 2860.09	87-80	2863.23 - 2883.55	88.52		
2836.32 - 2836.64			87-81	2003.56 - 2003.87	88.53	2907.01 - 2907.32	89.25
2836.65 - 2836.97	87.09	2060-10 - 2860-42			80.54	2907.33 - 2907.65	89,26
2836.98 - 2837.29	87.10	2860-43 - 2860-74	87.82	2883.88 - 2884.20			89-27
	87-11	2860-75 - 2861-07	1 67-63	2884-21 - 2884-52	88.55	2901.66 - 2907.98	
2637.30 - 2837.62			67.04	2884.53 - 2884-85	88.56	2907.99 ~ 2908.30	09.25
2837.63 - 2837.94	87.12	2861.08 - 2861.40	1 01000	1			
	1						

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la colisation maximale que vous pouvez referir pour chaque periode de paie.

10 periodes de paie par année 23.95

124.52 10 pay penods a year 13 pay periode a year 22 pay penods a year 22 periodes de paie par année 22 periodes de paie par année weldy Hebdomadaire 23.95 weekly Aux deux sernaines 47.89 mirronthly Bimensuel 51.88 inthly Mensuel 103.77 66 60 32

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see bottom of this page

La déduction maximale de cotisations pour diverses penodes de paie figure au bas de la presente page

Pay	UI	Pay	UI	Pay	Ui	Pay	Us
Remuneration	premium	Remuneration	premium	Remuneration	premium	Remuneration	prem
From - De To - A	Cotraction d'A-C	From - Oe To ~ A	Colleation d'A-C	From - De To - A	Cotisation (A.C.	From - De To - A	Cotsa rl A
FIGHT - DIE TO - K	QA-C	77011 - 00 70 - 11	OA-C	71011 - 50	BA-C	7.011 = 00	OA-
908.31 - 2908.63	89.29	2931.76 - 2932.08	90.01	2955.22 - 2955.53	90.73	2978.67 - 2978.99	91.
908.64 - 2908.95	89.30	2932.09 - 2932.41	90-02	2955.54 - 2955.66	40.74	2974.00 - 2979.31	91.
908.96 - 2909.28	89.31	2932.42 - 2932.73	90.03	2955.87 - 2956.18	90.75	2979.32 - 2979.64	91.
909.29 - 2909.60	89.32	2932.74 - 2933.06	90-04	2950-19 - 2950-51	70073	2979-65 - 2979-96	91.
					90.70		
909-61 - 2909-93	89.33	2933.07 - 2933.36	90.05	2956.52 - 2956.84	90.77	2979.97 - 2980.29	91.
909.94 - 2910.26	89.34	2933.39 - 2933.71	90.06	2956-85 - 2957-16	90.75	2980.30 - 2960.61	910
910.27 - 2910.58	89.35	2933.72 - 2934.03	90.07	2957-17 - 2957-49	90.79	2980.62 - 2980.94	91-
910.59 - 2910.91	89.36	2934.04 - 2934.36	90.08	2957-50 - 2957-81	90.80	2980.95 - 2981.27	91.
910.92 - 2911.23	89.37	2934.37 - 2934.69	90.09	2957-82 - 2998-14	90-81	2981.28 - 2981.59	91 -
911.24 - 2911.56	89.38	2934-70 - 2935-01	90.10	2958-15 - 2958-46	90-82	2981-60 - 2981-92	91.
911-57 - 2911-08	89.39	2935.02 - 2935.34	90-11	2950.47 - 2950.79	90.83	2981.93 - 2982.24	91.
911.69 - 2912.21	89.40	2935.35 - 2935.00	90-12	2938-80 - 2959-12	90-84	2982.25 - 2982.57	91.
912.22 - 2912.54	89-41	2935.67 - 2935.99	90-13	2959-13 - 2959-44	90-85	2982-56 - 2982-89	91.
912.55 - 2912.86	89.42	2936.00 - 2936.31	90-14	2959.45 - 2959.77	90.86	2982.90 - 2983.22	91.
912.07 - 2913.19	89.43	2936.32 - 2936.64	90-15	2959-78 - 2960-09	90-87	2983.23 - 2983.55	91.
913.20 - 2913.51	89.44	2936.65 - 2936.97	90-16	2960-10 - 2960-42	90.88	2983.56 - 2983.87	91-
913.52 - 2913.04	89-45	2936.98 - 2937.29	90-17	2960-43 - 2960-74	90-84	2983-88 - 2984-20	91.
913.05 - 2914.16	89.46	2937-30 - 2937-62	90.18	2960-75 - 2961-07	90.90	2984-21 - 2984-52	91.
914.17 - 2914.49	89.47	2937.63 - 2937.94	90.19	2961-08 - 2961-40	90.91	2984.53 - 2984.85	91.
914.50 - 2914.82	89.48	2937.95 - 2938.27	90.20	2901-41 - 2961-72	90.92	2984-85 - 2985-17	91-
914.83 - 2915.14	89.49	2938.28 - 2938.59	90.21	2961.73 - 2962.05	90.93	2985-18 - 2985-50	91.
915.15 - 2915.47	89.50	2930-60 - 2936-92	90-22	2962.06 - 2962.37	90.94	2985.51 - 2985.83	91.
915.48 - 2915.79	89.51	2938.93 - 2939.25	90.23	2962.38 - 2962.70	90.95	2985.84 - 2986.15	91.
915-80 - 2916-12	89.52	2939.26 - 2939.57	90.24	2962.71 - 2963.02	90.96	2946-16 - 2986-48	94.
916.13 - 2916.44	89.53	2939.58 - 2939.90	90.25	2963.03 - 2963.35	90.97	2986-49 - 2986-80	91.
916.45 - 2916.77	89-54	2939-91 - 2940-22	90-26	2963.36 - 2963.08	90.98	2900-81 - 2907-13	91.
916.78 - 2917.10	89.55	2940.23 - 2940.55	90.27	2963.69 - 2964.00	90.99	2987.14 - 2987.45	91.
917.11 - 2917.42	89.56	2940.56 - 2940.87	90.28	2964.01 - 2964.33	91.00	2987.46 - 2987.78	91.
917.43 - 2917.75	89.57	2940.68 - 2941.20	90.29	2964.34 - 2964.65	91-01	2987.79 - 2988.11	93 .
917.76 - 2918.07	89.58	2941.21 - 2941.53	90.30		91-05	2988-12 - 2986-43	91.
918.08 - 2918.40	89.59	2941.54 - 2941.65	90-31	2964-99 - 2965-30	91.03	2988-44 - 2988-76	41.
918.41 - 2918.72	89-60	2941-86 - 2942-18	90.32	2965-31 - 2965-63	91.04	2988.77 - 2989.08	91.
918.73 - 2919.05	89-61	2942-19 - 2942-50	90.33	2965-64 - 2965-96	91.05	2989.09 - 2949.41	91.
919.06 - 2919.38	50.68	2942.51 - 2942.03	90.34	2965.97 - 2966.28	91.06	2989.42 - 2989.73	91.
919.39 - 2919.70	89.63	2942.84 - 2943.15	90.35	2966.29 - 2966.61	91.07	2989.74 - 2990.06	91.
919.71 - 2920.03	89-64	2943.10 - 2943.48	90.36	2966.62 - 2966.93	91.08	2990-07 - 2990-39	91-
2920.04 - 2920.35	89-65	2943.49 - 2943.81	90.37	2966.94 - 2967.26	91.09	2990.40 - 2990.71	91.
1920.30 - 2920.68	89.66	2943.82 - 2944.13	90.38	2967-27 - 2967-58	91-10	2990.72 - 2991.04	91.
920.69 - 2921.00	89-67	2944.14 - 2944.46	90.39	2967.59 - 2967.91	91.11	2991-05 - 2991-36	91.
921.01 - 2921.33	89-68	2944-47 - 2944-78	90.40	2947.92 - 2948.24		2991-37 - 2991-69	
451-01 - 5451-33	89-69	2944.79 - 2943.11	90.41	2968-25 - 2968-56	91-12	2991.70 - 2992.01	91.
921.34 - 2921.66				2968-57 - 2968-89			91.
921-67 - 2921-98	89.70	2945-12 - 2945-43	90.42		91-14	2992-02 - 2992-34	
921.99 - 2922.31	89.71	2945.44 - 2945.76	90.43	2968.90 - 2969.21	91.15	2992.35 - 2992.67	91.
922.32 - 2922.63	89.73	2945.77 - 2946.09 2946.10 - 2946.41	90.44	2969.22 - 2969.54 2969.55 - 2969.86	91.16	2992.64 - 2992.99 2993.00 - 2993.32	91.
922.97 - 2923.28	89.74	2946.42 - 2946.74	90-46	2949.87 - 2970.19 2970.20 - 2970.52	91.18	2993.33 - 2993.64	91.
					91-19	2993.05 - 2993.97	910
923.62 - 2923.94	89.76	2947.07 - 2947.39	90.48	2970.53 - 2970.84	91.20	5 443440 - 5 444054	91 -
923.95 - 2924.26	89.77	2947.40 - 2947.71	90.49	2970-05 - 2971-17	91-21	2994.30 - 2994.62	91.
924.27 - 2924.59	89.78	2947.72 - 2948.04	90.50	2971-18 - 2971-49	91-22	2994.63 - 2994.95	91.
924-60 - 2924-91	49.79	2948-05 - 2948-37	90.51	2971-50 - 2971-82	91.23	2994.96 - 2995.27	91.
924.92 - 2925.24	89.80	2948.38 - 2948.69	90.52	2971-83 - 2972-14	91.24	2995.28 - 2995.60	91.
925.25 - 2925.57	89.81	2948.70 - 2949.02	90.53	2972-15 - 2972-47	91.25	2995-61 - 2995-92	91.
925.54 - 2925.49	89.82	2949.03 - 2949.34	90.54	7972.48 - 2972.80	91.26	2995.93 - 2996.25	91.
925.90 - 2926.22	89.83	2949.35 - 2949.67	90.55	2972-81 - 2973-12	91.27	2996-26 - 2996-57	91.
926.23 - 2926.54	89.84	2949.68 - 2949.99	90.50	2973.13 - 2973.45	91-20	2996.50 - 2996.90	92.
920-55 - 2920-07	89.85	2950.00 - 2950.32	90.57	2973.46 - 2973.77	91.29	2996-91 - 2997-23	92.
920-86 - 2927-19	49.60	2950.33 - 2950.65	90.58	2973-78 - 2974-10	91.30	2997.24 - 2997.55	92-
927.20 - 2927.52	69-87	2950.66 - 2950.97	90.59	2974.11 - 2974.42	91.31	2997.56 - 2997.88	92-
927.53 - 2927.85	89.88	2950.96 - 2951.30	90-60	2974.43 - 2974.75	91.32	2997.89 - 2998.20	92.
927.86 - 2920.17	89.49	2951.31 - 2951.62	90.61	2974.76 - 2975.08	91.33	2998.21 - 2998.53	92.
	89.90						92.
928.16 - 2928.50 928.51 - 2928.82	89.91	2951.03 - 2951.95 2951.96 - 2952.28	90-62	2975.09 - 2975.40	91.34	2998.54 - 2998.85	92.
928.63 - 2929.15	89.92	2952.29 - 2952.60	90.64	2975.74 - 2976.05	91.36	2999.19 - 2999.51	92.
929-10 - 2929-40	89.94	2952.94 - 2953.25	90.66	2976.39 - 2976.71	91.36	2999.04 - 3000.16	92.
929.41 - 2930.13	89.95	2953.26 - 2953.58	90-67	2976.72 - 2977.03	91.34	3000-17 - 3000-46	92.
930.14 - 2930.45	89.96	2953.59 - 2953.90	90.68	2977.04 - 2977.36	91-40	3000-49 - 3000-61	92.
930.46 - 2930.78	89.97	2953.91 - 2954.23	90.69	2977.37 - 2977.48	91-41	3000-62 - 3001-14	92.
	89.98	2954.24 - 2954.56	90.70	2977.69 - 2976.01	91-42	3001.15 - 3001.46	92.
930.79 - 2931.10							
930.79 - 2931.10 931.11 - 2931.43 931.44 - 2931.75	89.99 90.00	2954.57 - 2954.68 2954.89 - 2955.21	90.71	2978.02 - 2976.33	91.44	3001.47 - 3001.79 3001.80 - 3002.11	92.

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Vous trouverez ci-dessous la colisation maximale que vous pouvez retenir pour chaque periode de paie.

Hebdomadaire 23.95
Aux deux semaines 47.89
Birmensuel 51.88
Mensuel 103.77 Weekly Brweekly Semmonthly Monthly 10 pay penods a year 13 pay penods a year 22 pay penods a year 22 pay penods a year 22 penodes de paie par annee

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE COTISATIONS D ASSURANCE-CHOMAGE

La deduction maximale de cobsabons pour diverses penodes de paie figure au pas de la presente page. ---

Pay	6	Pav	1,71	Pay	Ui	Pay	U
Remuneration	premium	Remuneration	premium	Remunération	premium	Remuneration	premium
	Constion	From Do * A	Cottakon	Fig. 70 % 8	Cobsetion	7 ym ny 1 1	Cotreation
from De To A	CAC	From So	SA.		4.4		- A
3002-12 - 3002-44	92-17		92.89	3049.03 - 3049.34	93.61	3072.48 - 3072.60	94.11
3002.45 - 3002.76	92.18	3025.90 - 3020.22	92.90	3049.35 - 3049.67	¥3.02	3072-01 - 3073-14	*** 34
3002.77 - 3003.09	92.19	3026.23 - 3026.54	92.91	3049.58 - 3049.99	63-83	3073-13 - 3073-45	94035
3003-10 - 3003-42	92-20	3026.55 - 3020.87	92.92	3050-00 - 3050-32	93.64	3073.40 - 3073.77	44.30
3003.43 - 3003.74	92.21	3020.88 - 3027.19	92.93	3050+33 - 3050+65	93.65	3073.76 - 3074.10	94.17
	95-55	3027.20 - 3027.52	92.94	3050-66 - 3050-97	73.00	3074:11 - 3074-42	V9.30
3004.08 - 3004.39	92.23	3027.53 - 3027.85	92.95	3050.98 - 3051.30	93.67	3074.43 - 3074.75	94.36
3004.40 - 3004.72	92.24	3027-86 - 3028-17	93.90	3051-31 - 3051-07	93.08	3074.70 - 3075.00	44.00
3004.73 - 3005.04	92.25	3028.18 - 3028.50	92.97	3051.63 - 3051.95	93.59	3075.09 - 3075.40	94.41
		3028.51 - 3028.02	92.98	305).90 - 3052.20	93,70	3075.41 - 3075.73	96.47
3005.05 - 3005.37	92.26	3028-83 - 3029-15	92.99	3052-29 - 3652-60	¥3.7.	3075.74 - 3070.05	44.43
3005.38 - 3005.70	92-27	3029.16 - 3029.47	93.00	3052-61 - 3052-93	93.72	3076.06 - 3076.38	94.44
3005-71 - 3006-02	92.29	3029.40 - 3029.40	93.01	3052.94 - 3053.25	93.73	3016.34 - 3010.11	V4.40
3006.03 ~ 3006.35	92.30	3029.81 - 3030.13	93.02	3053.20 - 3053.58	93.74	3076.72 - 3077.03	94.46
3006-66 - 3007-00	92.31	3030.14 - 3030.45	93.03	3053.59 - 3053.90	93.75	3077.00 - 3077.36	94.67
3007.01 - 3007.32	92.32	3030.46 - 3030.78	93.04	3053.91 - 3054.23	93.76	3077.37 - 3077.68	94.48
3007.33 - 3007.65	92.33	3030.79 - 3031.10	93.05	3054.24 - 3054.50	93.77	3077.69 - 3078.03	94007
3007.66 - 3007.98	92.34	3031-11 - 3031-43	93.06	3054.57 - 3054.88	93.78	3078.02 - 3078.33	94.50
3007.99 - 3008.30	92.35	3031-46 - 3031-75	93.07	3054.89 - 3055.21	93.79	3078.34 - 3078.66	94.51
3008.31 - 3008.63	92.36	3031.76 - 3032.08	93.08	3055.22 - 3055.53	93.80	3078-67 - 3076-99	94.52
3008.64 - 3008.95	92-37	3032.09 - 3032.41	93-09	3055.54 - 3055.86	93.82	3079.00 - 3079.31	94.53
3008.96 - 3009.28	92.38	3032.42 - 3032.73	93.10	3055.07 - 3056.18	93.83	3079.32 - 3079.64	94.55
3009.29 - 3009.60	92.39	3032.74 - 3033.00	93-11	3056.19 - 3056.51	93.84	3079.97 - 3000.29	94.50
3009-61 - 3009-93	92.40	3033.39 - 3033.36	93-12	3096.85 - 3057.16	93.85	3080.30 - 3080.61	94.57
3009.94 - 3010.26	92.41	3033.72 - 3034.03	93.14	3057-17 - 3057-49	93.80	3080.62 - 3080-94	94.58
3010.27 - 3010.50	92-42	3034.04 - 3034.36	93.15	3057.90 - 3057.81	93.67	3080.95 - 3081.27	1 94.59
3010-24 - 3010-41	72.43	3034104 - 3034130		3037030			
3010.92 - 3011.23	92.44	3034.37 - 3034.09	93.16	3057.82 - 3058.14	93.88	3081.28 - 3081.59	94-60
3011-24 - 3011-56	92.45	3034-70 - 3035-01	93-17	3058.15 - 3058.46	93.89	3081-60 - 3081-45	94.01
3011.57 - 3011.88	92.46	3035.02 - 3035.34	93.18		93.90	3081.93 - 3082.24	94.62
3011.89 - 3012.23	92.47	3035-35 - 3035-00	93.19	3050.00 - 3059.12	93.91	3082.25 - 3082.57	94003
3017-22 - 3012-54	92.48	3035.07 - 3035.99	93-20	3059.13 - 3059.44	93.92	3082.58 - 3082.89	94.64
3012.55 - 3012.86	92.49	3036.00 - 3036.31	93-21	3059-45 - 3059-77	93.93	3082-90 - 3083-22	94.66
3012.87 - 3013.19	92-50	3036-32 - 3036-64	93-22	3059.78 - 3060.09	93.94	3083.56 - 3083.07	94.07
3013-20 - 3013-51	92.51	3030-65 - 3030-97	93.23	3060-10 - 3060-42	93.95	3003.00 - 3004.20	1 94-68
3013.52 - 3013.84	92.52	3036.98 - 3037.29	93.24	3000-43 - 3000-14	43,40	3003100 - 3004010	
2012 20 - 2011 14	92.53	3037.30 - 3037.62	93.25	3060.75 - 3061.07	93.97	3084.23 - 3084.52	94.69
3013.85 - 3014.16	92.54	3037-63 - 3037-94	93-20	3041-00 - 3061-4D	93.98	3004.53 - 3004.05	94.70
3014.50 - 3014.62	92.55	3037.95 - 3038.27	93.27	3001-41 - 3061-72	93.99	3084.86 - 3085.17	94.71
3014.83 - 3015.14	92.56	3038.28 - 3038.59	93-28	3001.73 - 3062.05	94.00	3085.18 - 3085.50	1 94.73
3019.15 - 3019.47	92.57	3038.60 - 3038.92	93.29	3062.06 - 3062.37	94.01	3085.51 - 3085.83	94.73
3015-48 - 3015-79	92.58	3038-93 ~ 3039-25	93.30	3002.38 - 3002.70	94.02	3085.84 - 3086.15	94.74
3015.80 - 3016.12	92.59	3039.26 - 3039.57	93.31	3062-71 - 3063-02	94.03	3086.16 - 3086.48	94.75
3010.13 - 3016.44	92.60	3039-58 - 3039-90	93.32	3063.03 - 3063.35	94.04	3086.81 - 3087.13	94.77
3016.45 - 3016.77	92-61	3039.91 - 3040.22	93.33	3063.36 - 3063.66	94.05	3000141 - 3001113	+
	92.62	3040.23 - 3040.55	93-34	3003.09 - 3064.00	94.06	3087.14 - 3087.45	94.78
3016.78 - 3017.10	92.63	3040-50 - 3040-87	93.35	3004.01 - 3004.33	94.07	3087.46 - 3087.76	94.77
3017.43 - 3017.75	92.64	3040-88 - 3041-20	93-36	3004.34 - 3004.05	94.08	3087.79 - 3088.11	94-80
3017-76 - 3018-97	92-65	3041-21 - 3041-53	93.37	3064.06 - 3064.98	94.09	3068.12 - 3088.43	94401
3018.08 - 3018.40	92.66	3041.56 - 3041.85	93.30	3064.99 - 3069.30	94-10	3088.44 - 3086.76	94.82
3018.41 - 3018.72	1 92-67	3041.86 - 3042.18	93.39	3065.31 - 3065.63	94.11	3088.77 - 3089.40	94.84
3018.73 - 3019.05	92.68	3042.19 - 3042.50	93.40	3065.64 - 3065.96	94.12	3089.42 - 3089.73	94.07
3019-06 - 3019-38	92-69	3042-51 - 3042-83	93-41	3065.97 - 3066-28		3089.74 - 3090.04	94.86
3019.39 - 3019.70	92.70	3042-84 - 3043-15	93.42	3066.29 - 3066.61	94.14	1	+
	92.71	3043-16 - 3043-48	93.43	3000-02 - 3000-93	94.15	3090.07 - 3090.39	94.87
3019.71 - 3020.03	92-72	3043-49 - 3043-81	93.44	3000.94 - 3067.20	94.10	3090.40 - 3090.71	94+88
3020.04 - 3020.35	92.73	3043.82 - 3044.13	93.45	3067.27 - 3067-58	94.17	3090.72 - 3091.04	94.89
3020.89 - 3021.00	92.74	3044-14 - 3044-40	93-46	3067-59 - 3067-91	94-10	3091-05 - 3091-20	94.90
3021.01 - 3021.33	92.75	3044.47 - 3044.78	93.47	3067.92 - 3068.24	94.19	3091.37 - 3091.69	94.93
3021-34 - 3021-66	92.76	1 2044-79 - 3045-11	93.48	3006.25 - 3068.56	94.20	3091-70 - 3092-01	94.92
3021.67 - 3021.98	92.77	3045.12 - 3045.43	93.49	3068-57 - 3068-89	94.21	3092.02 - 3092.34	94.94
3021.99 - 3022.31	92.76	3065-66 - 3065-76	93-50	3048.90 - 3069-21	94.22	3092.35 - 3092.67	94.95
3022-32 - 3022-63	92.79	3045.77 - 3046.09	93.51	3009.22 - 3009.54	44053	707200 - 7072044	+
		3046-10 - 3046-41	93.52	3069.55 - 3069.86	94.24	3093-00 - 3093-32	. 94.96
3022.04 - 3022.96	92.80	3040.42 - 3046.74	93.53	3069.87 - 3070.19	94.25	3093.33 - 1073.64	40.41
3022.97 - 3023.28	92.82	3046.75 - 3047.06	93.54	3070.20 - 3070.52	94.26	3093.05 - 3093.97	04.78
3053-65 - 3053-64	92.03	3047-01 - 3041-39	93.55	3070.53 - 3070.84	94.27	1093.90 - 1094.29	94.97
3023.95 - 3024.26	92.84	3047-40 - 3047-71	93.56	3070.85 - 3071-17	94.28	3094.30 - 3094.62	95.00
3024.27 - 3024.59	92-85	3047.72 - 3048-04	93.57	3071-18 - 3071-49	94.29	3094.63 - 3094.95	95.02
3024.60 - 3024.91	92.86	3048.05 - 3048.37	93.58	3071.50 - 3071.82	94.30	3095.20 - 3095.27	75.03
3024.92 - 3025.24	92.87	3048.38 - 3048.69	93.59	3071.03 - 3072.14		3095.20 - 3095.92	93.04
3025.25 - 3025.57	92.88	3048.70 - 3049.02	93.60	3072-15 - 3072-47	1 94.32	1011161 . 1011111	
			1				

Note: The following are the maximum amounts you can deduct for each pay benod.

Remerque: You's trouverez ordessous is obtastion maximate que you's pouvez retenir pour cheque penode de paie.

| Hebdomada-re | 23,95 | Aux deux sema-nes | 47,89 | Bernensue! | 51,88 | Mensue! | 103,77

10 pay penods a year 13 pay penods a year 22 pay penods a year

10 pendoes de pale par année 13 pendoes de pale par année 22 pendoes de pale par année

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see bottom of this page

La déduction maximale de cotisations pour diverses périodes de paie figure au bas de la presente page.

bottom of this page			paie figure au bas de la presente page					
Pay	UI	Pay	UI	Pay	UI	Pay	UI UI	
Remuneration	premium	Remuneration	premium	Rémunération	prémium	Rémunération	premsum	
From - De To - A	Cotsation d'A-C	From - De To A	Cottsation d'A-C	From - De To - A	Cotisation	From - De To - A	Constition (LA-C	
	47.0		0.4-0		QA-C	Trail - Ok 10 - A	GA-C	
3095.93 - 3096.25	95.05	3119.39 - 3119.70	95.77	3142.84 - 3143.15	96.49	3166-29 - 3166-61		
3096.26 - 3096.57	95.06	3119.71 - 3120.03	95.70	3143.16 - 3143.48	96.50	3100.27 - 3100.01	97-21	
3096.58 - 3096.90	95.07	3120.04 - 3120.35	95.79	3143.49 - 3143.81	96.51	3166.94 - 3167.26	97.23	
3096-91 - 3097-23	95.08	3120-36 - 3120-68	95-80	3143-82 - 3144-13	90-52	3107-27 - 3107-58	97-24	
3097.24 - 3097.55	95.09	3120.69 - 3121.00	95.61	3144.14 - 3144.46	96.53	3167.59 - 3167.91	97.25	
3097.56 - 3097.88 3097.89 - 3098.20	95-10	3121-01 - 3121-33	95-82	3144-47 - 3144-78	90.54	3167.92 - 3164.24	97-20	
3098-21 - 3098-53	95+12	3121-34 - 3121-66 3121-67 - 3121-98	95.83	3144.79 - 3145.11 3145.12 - 3145.43	96.55	3168.25 - 3168.56	97.27	
3098.54 - 3098.85	95-13	3121.99 - 3122.31	95.85	3145.44 - 3145.76	96.56	3168.57 - 3168.81	97.24	
					79.37	2100.40 - 3104.51	41.54	
3090.86 - 3099.18	95.14	3122.32 - 3122.63	95-86	3145.77 - 3146.09	96.58	3109.22 - 3109.54	97.30	
3099.19 - 3099.51 3099.52 - 3099.83	95.16	3122.64 = 3122.96 3122.97 = 3123.28	95-87	3140-10 - 3146-41	90.59	3109-55 - 3109-80	97.33	
3099.04 - 3100.16	95.17	3123.29 - 3123.28	95.88	3146.42 - 3146.74	96.60	3169.87 - 3170.19	97-32	
3100.17 - 3100.48	95.18	3123.62 - 3123.94	95.90	3147.07 - 3147.39	96.62	3170-20 - 3170-52 3170-53 - 3170-84	97-33	
3100-49 - 3100-81	95-19	3123-95 - 3124-20	95.91	3147-40 - 3147-71	96.63	3170-45 - 3171-17	97-34 97-35	
3100.82 - 3101.14	95.20	3124.27 - 3124.59	95.92	3147.72 - 3148-04	96.64	3171-10 - 3171-49	97.36	
3101-15 - 3101-46 3101-47 - 3101-79	95-21	3124-60 - 3124-91	95.93	3140.05 - 3148.37	90.05	3171.50 - 3171.02	97-37	
3101-41 - 3101-14	95-22	3124-92 - 3125-24	95.94	3148.38 - 3148.69	96-66	3171-83 - 3172-14	97-38	
3101.80 - 3102.11	95.23	3125.25 - 3125.57	95.93	3148.70 - 3149.02	96.67	3172-15 - 3172-47	97.39	
3102-12 - 3102-44	95.24	3125.58 - 3125.89	95.96	3149.03 - 3149.34	90.08	3172-48 - 3172-80	97.39	
3102-45 - 3102-76	95.25	3125-90 - 3126-22	95.97	3149.35 - 3149.67	96.69	3172-81 - 3173-12	97.41	
3102.77 - 3103.09	95.26	3120-23 - 3126-54	95.98	3149.68 - 3149.99	96.70	3173-13 - 3173-45	97-42	
3103.43 - 3103.74	95.27	3126.55 - 3126.87 3126.88 - 3127.19	95.99	3150.00 - 3150.32	96+71	3173.46 - 3173.77	97.43	
3103.75 - 3104.07	95.29	3127.20 - 3127.52	96.00	3150.33 - 3150.65 3150.66 - 3150.97	96.72	3173.76 - 3174.10	97.44	
3104.04 - 3104.39	95.30	3127.53 - 3127.65	96.02	3150-98 - 3151-30	96.73	3174-11 - 3174-42 3174-43 - 3174-75	97.45	
3104.40 - 3104.72	95.31	3127-86 - 3128-17	96.03	3151.31 - 3151.62	96.75	3174.76 - 3175.08	97.47	
3104.73 - 3105.04	95.32							
3105.05 - 3105.37	95.33	3128-16 = 3128-50 3128-51 = 3128-82	96.04	3151.63 - 3151.95	94.76	3175.09 - 3175.40	97.48	
3105.38 - 3105.70	95.34	3120.03 - 3129.15	96.06	3151.96 - 3152.28	96-77	3175.41 - 3175.73	97.49	
3105.71 - 3106.02	95.35	3129-16 - 3129-47	96-07	3152.01 - 3152.93	96.79	3176-06 - 3176-38	97.51	
3106.03 - 3106.35	95 - 36	3129-48 - 3129-80	96.08	3152.94 - 3193.25	96.80	3170-39 - 3176-71	97.32	
3106.36 - 3106.67	95.37	3129-61 - 3130-13	96-09	3153-26 - 3153-58	96-61	3176.72 - 3177.03	97.53	
3107.01 - 3107.32	95.38	3130-14 - 3130-45	96-10	3153.59 - 3153.90	96.82	3177.04 - 3177.36	97.54	
3107.33 - 3107.05	95.40	3130.46 ~ 3130.78	96.11	3153.91 - 3154.23 3154.24 - 3154.56	96.83	3177-37 - 3177-00	97.55	
			7000	31,74014 - 31,340,96	96.84	3177.69 - 3170.01	97+56	
3107.66 - 3107.98	95-41	3131-11 ~ 3131-43	96.13	3154.57 - 3154.88	96.85	3178-02 - 3178-33	97.57	
3107.99 - 3108.30 3108.31 - 3108.63	95.42	3131-44 - 3131-75	96-14	3154-89 - 3155-21	90.00	3178.34 - 3178.66	97.58	
3108.64 - 3108.95	95.44	3131.76 ~ 3132.08 3132.09 ~ 3132.41	96.15	3155.22 - 3195.53	96.87	3178-67 - 3178.99	97.59	
3108.96 - 3109.28	95.45	3132.42 - 3132.73	96.17	3155.54 - 3155.86 3155.87 - 3156.18	96.89	3179.00 - 3179.31	97-60	
3109.29 - 3109.60	95.46	3132.74 - 3133.06	96.18	3150-19 - 3156-51	96.90	3179.32 - 3179.64	97.61	
3109.61 - 3109.93	95.47	3133.07 ~ 3133.38	96.19	3156.52 - 3156.84	96.91	3179.97 - 3180.29	97.63	
3109.94 - 3110.26 3110.27 - 3110.58	95.48	3133.39 - 3133.71	96.20	3156.85 - 3157.16	90.92	3180.30 - 3100.61	97.64	
3110-27 - 3110-38	95.49	3133.72 - 3134.03	96.21	3157-17 - 3157-49	96.93	3180-62 - 3180-94	97.65	
3110.59 - 3110.91	95.50	3134-04 - 3134-36	96.22	3157.50 - 3157.81	96.94	3180.95 - 3161.27	97.66	
3110.92 - 3111.23	95-51	3134.37 - 3134.69	96.23	3257-82 - 3158-14	96.95	3181.28 - 3181.59	97.00	
3111.24 - 3111.56	99.52	3134.70 - 3135.01	96.24	3158.15 - 3158.46	96.96	3101-60 - 3101-92	97.68	
3111.57 - 3111.88 3111.89 - 3112.21	95.53	3135.02 - 3135.34	96.25	3158-47 - 3156-79	90.97	3181.93 - 3182.24	97-69	
3112.22 - 3112.54	95.55	3135.35 - 3135.66 3135.67 - 3135.99	96.26	3158.80 - 3159.12	94.98	3182-25 - 3182-57	97.70	
3112.55 - 3112.66	95.56	3136.00 - 3136.31	96.28	3159.13 - 3159.44 3159.45 - 3159.77	96.99	3182.58 - 3102.09 3182.90 - 3183.22	97.71	
3112-07 - 3113-19	95-57	3136-32 - 3136-64	90-29	3159.78 - 3160.09	97.01	3103.23 - 3163.55	97.73	
3113.20 - 3113.51	95.58	3136.65 - 3136.97	96.30	3160.10 - 3160.42	97.02	3183.56 - 3183.87	97.74	
3113.52 - 3113.84	95.59	3136.98 - 3137.29	96.31	2140 42 - 224		****		
3113.65 - 3114.10	95.60	3137.30 - 3137.62	96.32	3160.43 - 3160.74 3160.75 - 3161.07	97.03	3183.88 - 3184.20	97.75	
3114-17 - 3114-49	99-61	3137.63 - 3137.94	96.33	3161-08 - 3161-40	97.04 97.05	3184.21 - 3184.52 3184.53 - 3184.85	97.76	
3114.50 - 3114.82	95.62	3137-95 - 3134-27	96.34	3161-41 - 3161-72	97.00	3184.86 - 3185.17	97.78	
3114.83 - 3115.14	95-63	3138.28 - 3138.59	96.35	3161-73 - 3162-05	97.07	3185-18 - 3185-50	97.79	
3115.15 - 3115.47 3115.48 - 3115.79	95-65	3138.60 - 3138.92 3138.93 - 3139.25	96.36	3162.06 - 3162.37	97.08	3185-51 - 3185-83	97.40	
3115-80 - 3116-12	95-66	3139.26 - 3139.57	96.37	3162.38 - 3162.70	97.09	3185-84 - 3186-15	97.81	
3116-13 - 3116-44	95.67	3139.56 - 3139.90	96.39	3162.71 - 3163.02 3163.03 - 3163.35	97.10 97.11	3180-10 - 3180-48	97.82	
2114 48 . 2114 77							71403	
3110.45 - 3116.77 3110.78 - 3117.10	95.68	3139-91 - 3140-22	96-40	3163.36 - 3163.66	97.12	3186-81 - 3187-13	97.84	
3117-11 - 3117-42	95-69	3140.23 - 3140.55 3140.56 - 3140.67	96.41	3163-69 - 3164-00	97-13	3167-14 - 3187-45	97.45	
3117.43 - 3117.75	95.71	3140.80 - 3141.20	96.43	3164.34 - 3164.65	97-14 97-15	3107.46 - 3107.78 3107.79 - 3188.11	97.86	
3117-76 - 3118-07	95.72	3141-21 - 3141-53	96.44	3104.00 - 3164.98	97.16	3188.12 - 3188.43	97.87	
3118-08 - 3118-40	95.73	3141-54 - 3141-85	96-45	3144-99 - 3165-30	97.17	3100-44 - 3100-70	97.69	
3118.41 - 3118.72 3118.73 - 3119.05	95.74	3141.86 - 3142.18	96-46	3165.31 - 3165.63	97.18	3188.77 - 3189.08	97.90	
3119-06 - 3119-38	95.76	3142.19 - 3142.50 3142.51 - 3142.83	96-47	3165-64 - 3165-96 3165-97 - 3166-20	97.19	3189.09 - 3189.41	97.91	
			,0040	3,03077 - 3100050	97.20	3104045 - 319A013	97-92	

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous trouverez ci-dessous la collisation maximale que vous pouvez retenir pour chaque pénode de paie.

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 penodes de pais par année	124.52
Brweekly	Aux deux semaines	47.89	13 pay periods a year	13 periodes de paie par année	95.78
Semimonthly	Birnensuel	51.88	22 pay periods a year	22 périodes de paie par année	56.60
B.Ammtinia.	Administration 1	400 200			

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#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D ASSURANCE-CHOMAGE

For the maximum premium deduction for various pay periods see La deduction maximale de collisations pour diverses periodes de bottom of this page paie figure au bas de la presente page

UI premium Cotisation d A-C UI premium Cotisation d A-C Remuneration Remunaration To - A 70 - A From - De From - De From - De From - De 30 - A 3236.65 - 3236.97 3236.96 - 3237.29 3237.30 - 3237.62 3237.63 - 3237.94 3237.95 - 3238.27 3109.74 - 3190.06 97.93 3213.20 - 3213.91 3213.52 - 3213.04 3213.05 - 3214.10 3214.17 - 3214.49 3214.50 - 3214.62 3214.03 - 3215.14 3215.15 - 3215.17 3215.48 - 3215.79 3215.80 - 3210.12 3213.20 - 3213.51 98.65 99.37 3260-10 - 3260-42 | 108-09 3190.07 - 3190.39 3190.40 - 3190.71 97.95 97.95 97.90 97.97 97.98 99.39 99.40 99.41 3260.75 - 3261.07 98.00 3237.03 - 3237.02 3237.03 - 3237.02 3237.05 - 3238.27 3238.28 - 3238.59 3238.60 - 3238.92 3238.93 - 3239.25 3239.26 - 3239.57 3190.72 - 3191.04 3191.05 - 3191.36 3191.37 - 3191.69 3191.70 - 3192.01 98.69 98.70 98.71 3261.08 -3201.41 -99.42 3201.73 - 3202.05 3202.00 - 3202.37 3202.30 - 3202.70 3202.71 - 3203.02 3192.02 - 3192.34 3192.35 - 3192.67 98.00 98.72 98.01 3216.13 - 3216.44 3216.45 - 3216.77 3216.78 - 3217.10 3217.11 - 3217.42 3217.34 - 3217.75 3217.34 - 3218.40 3218.41 - 3218.40 3218.73 - 3218.90 3192.60 - 3192.99 3193.00 - 3193.32 3193.03 - 3193.64 3193.65 - 3193.97 3193.90 - 3194.29 3239.58 - 3239.90 99.40 3263.03 - 3263.35 3263.36 - 3263.68 3263.69 - 3264.00 98.03 98.04 98.05 98.00 98.75 98.75 98.77 98.77 3239.91 - 3240.22 3240.23 - 3240.93 3240.56 - 3240.67 100-19 1209.07 - 3204.00 3204.01 - 3204.05 3204.04 - 3204.05 3204.09 - 3204.09 3204.09 - 3205.00 3205.04 - 3205.00 99.49 99.50 99.51 99.52 3240.88 3194.30 -3194.63 -98.79 98.80 98.81 98.82 3241-21 - 3241-23 3241-54 - 3241-85 3241-86 - 3242-18 3242-19 - 3242-50 3194-02 98.07 100.24 98.09 99.54 3195.01 - 3195.92 3195.93 - 3196.25 3196.26 - 3196.57 3196.30 - 3196.90 3219.06 - 3219.38 3219.39 - 3219.70 3219.71 - 3220.03 3220.04 - 3220.35 3220.36 - 3220.68 96.83 98.84 94.65 3242.51 - 3242.63 3242.64 - 3243.15 3243.16 - 3243.48 98.11 100.27 99.56 99.57 99.58 99.59 99.60 3200.29 -3200.62 -3200.94 -3207.27 -100.29 3200.01 3196-90 3196-91 - 3197-23 3197-24 - 3197-55 3197-56 - 3197-68 3197-89 - 3198-20 3198-21 - 3198-33 98.86 98.87 94.88 98.89 98.90 3243.81 3244.13 3244.40 3244.78 98.14 3243.49 3243.82 3220-36 - 3221-00 3221-01 - 3221-33 3221-34 - 3221-66 3221-67 - 3221-98 3267-59 - 3267-91 3267-92 - 3268-24 3244-79 - 3245-11 3245-12 - 3245-43 98-19 98.91 3198-54 ~ 3198-85 3196-06 ~ 3199-18 3221.99 - 3222.31 3222.32 - 3222.63 98.20 3245.44 -99.64 3268.90 - 3269.21 100.36 3221.99 - 3222.93 3222.92 - 3222.63 3222.64 - 3222.96 3222.97 - 3223.28 3223.92 - 3223.94 3223.92 - 3223.94 3223.95 - 3224.94 3223.95 - 3224.59 3224.60 - 3224.91 98.21 98.22 98.23 98.24 98.25 98.93 98.94 98.95 98.96 98.97 3246.09 3246.41 3240.74 3247.06 3247.39 3247.71 3196.00 ~ 3199.18 3199.19 ~ 3199.51 3245-77 99.65 99.65 99.67 99.68 3269.22 3269.55 3269.87 3270.20 100.37 100.38 100.39 100.40 3245.77 -3246.10 -3246.42 -3246.75 -3247.07 -3247.40 -3199-52 - 3199-83 3199-84 - 3200-16 3200-17 - 3200-86 3200-87 - 3201-14 3201-15 - 3201-46 99.69 99.70 99.71 99.72 3270.53 -3270.85 -100.41 98.26 98.98 98.20 3247-72 - 3248-04 3248-05 - 3248-37 5271.83 - 3272.14 3272.15 - 3272.47 3272.40 - 3272.40 3272.41 - 3273.12 3273.13 - 3273.42 3273.14 - 3273.47 3273.70 - 3274.10 3274.43 - 3274.42 3274.43 - 3274.42 3224.92 - 3225.24 3225.25 - 3225.57 3225.58 - 3225.89 3225.90 - 3226.22 3201.47 - 9201.79 98.29 3248.38 -3246.69 99.73 99.73 99.74 99.75 99.76 99.76 99.79 99.80 99.81 3201-80 -3202-11 98.30 98.31 98.32 98.33 - 3225.57 - 3225.69 - 3226.22 - 3226.54 99.02 3248.70 3249.03 3249.35 3249.66 3249.02 3249.34 3249.67 3249.99 3202.12 -3202.45 -3202.77 -100-46 3225.90 - 3220.22 3220.23 - 3220.54 3220.55 - 3220.87 3220.88 - 3227.19 3227.20 - 3227.52 3227.53 - 3227.85 100-49 3203.10 - 3203.42 3203.43 - 3203.74 3203.75 - 3204.07 3204.08 - 3204.39 98.35 98.35 94.30 98.37 3250.00 -3250.33 -3250.66 -3250.98 -3250.32 3250.65 3250.97 3251.30 99-00 3274.76 - 3275.08 3275.09 - 3275.40 3275.41 - 3275.73 3275.74 - 3276.05 3276.06 - 3276.38 3204-40 - 3204-72 90.30 3227.86 - 3228.17 99-10 3251-31 -3251.62 99.62 100.54 98.39 3228.18 - 3228.50 - 3228.82 - 3229.15 99-11 3251.63 3251-95 99.13 99.14 99.15 99.10 3205-36 -3205.70 98.42 3220-83 3252-60 99.85 100-51 3200-02 3229.47 3252-61 100.58 3206.03 - 3206.35 3206.36 - 3206.67 3206.66 - 3207.00 3207.01 - 3207.32 3229-80 - 3229-80 3229-81 - 3230-13 3230-14 - 3230-45 3230-46 - 3230-78 3252.94 -3253.26 -3253.59 -3253.91 -3253.90 98.40 3277.69 - 3276.01 3278.02 - 3278.33 3278.34 - 3278.60 3278.67 - 3278.99 3207-33 - 3207-65 3207-66 - 3207-98 3207-99 - 3208-30 3208-31 - 3208-63 3208-64 - 3208-95 3230.79 - 3231.10 3254.24 -3294.56 100.63 3230.79 - 3231.10 3231.11 - 3231.43 3231.44 - 3231.75 3231.76 - 3232.08 3232.09 - 3232.41 99.22 99.92 3254.57 3254-88 100.65 98.49 96.50 98.51 3278-30 - 3278-99 3279-00 - 3279-31 3279-32 - 3279-04 3279-65 - 3279-96 3279-97 - 3280-61 3255.22 3255.54 3255.67 3256.19 3255.53 3255.86 3256.16 3256.51 100.67 3208.96 -3232.42 - 3232.73 3232.74 - 3233.06 98.52 98.53 98.54 98.55 3509-58 3209-60 3209.61 - 3209.93 3209.94 - 3210.26 3256.52 - 3250.84 3256.85 - 3257.16 3233.72 - 3234.03 3234.04 - 3234.36 3234.37 - 3234.69 3234.70 - 3235.01 3235.02 - 3235.34 3210-27 - 3210-50 3280.67 -3280.99 -3281.28 -96-56 98.57 98.58 98.59 3257.50 3257.82 3258.15 3258.47 3210.59 -3210-91 3257-01 100.01 3261.27 100-73 3281.28 ~ 3281.59 3281.00 ~ 3481.92 3281.03 ~ 3282.24 3282.25 ~ 3282.67 3282.90 ~ 3282.69 3282.90 ~ 3283.62 3283.93 ~ 3283.62 3211-56 3211.88 96.60 3211.89 - 3212.21 3212.22 - 3212.54 3212.55 - 3212.86 5212.87 - 3213.19 98-61 98-62 98-63 98-64 3235.35 - 3235.66 3235.67 - 3235.99 3236.00 - 3236.31 3236.32 - 3236.04 3250.80 -3259-12 3259.44 100.06

Note. The following are the maximum amounts you can deduct for each pay period.

Remarque. Yous trouverez ci-dessous la cotisation maximale que vous pouvez retenir pour chaque periode de paie.

| Hebdomadaire | 23.95 | Aux deux semaines | 47.89 | 51.88 | Hensuel | 103.77 | 10 penodes de paie par année 13 penodes de paie par année 22 penodes de paie par ennée 10 pay periods a year 13 pay periods a year 22 pay periods a year 124 52 Biweekly Semimonthly Monthly

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

For the maximum premium deduction for various pay periods see paie tigure au bas de la presente page. bottom of this page

La déduction maximale de cotisations pour diverses périodes de

bottom of this page				pale ligure au bas de	na present	o page.	
	1	Pay		Pay		Pay	EII
Pay	UI ,	Rémunération	Ui	Rémunération	UI	Rémunération	premium
Remuneration	premium	Premuneration	premium	Trension revenue.	premium	Troition and it	Cot sation
	Colisation		Cotsation	From - De To - A	Consation	From - De To - A	d'A C
From - De To - A	dA-C	From - De To - À	dA-C	From - De 10 - A	dA-C	From - De 10 - A	GAC
				3330-46 - 3330-78	102.25	3353-91 - 3354-23	102-97
3283.56 - 3283.87	100.81	3307.01 - 3307.32	101.53			3354.24 - 3354.50	102-48
3263.88 ~ 3284.20	100.62	3307.33 - 3307.05	101-54	3330.79 - 3331.10	102.26	3334.24 - 3334.30	
3284.21 - 3284.52	100.83	3307.66 - 3307.98	101.55	3331-11 - 3331-43	102.27	3354.57 - 3354.88	102.99
3284.53 - 3284.85	100.84	3307.99 - 3304.30	101-50	3331-44 - 3331-75	102.28	3354.89 - 3355.21	103-00
3284.86 - 3285.17	100.05	3308.31 - 3308.63	101.57	3331.76 - 3332.08	102.29	3355.22 - 3355.53	103-01
3285.18 - 3285.50	100-86	3308.64 - 3308.95	101.58	3332.09 - 3332.41	102.30	3355.54 - 3355.60	103.02
3285.51 - 3285.63	100.87	3308.90 - 3309.26	101.59	3332.42 - 3332.73	102.31	3355.87 - 3356.18	103.03
	100.88	3309.29 - 3309.60	101-60	3332.74 - 3333.06	102.32	3356-19 - 3356-51	103.04
3285.84 - 3286.15		3309.61 - 3309.93	101-61	3333.07 - 3333.38	102.33	3356.52 - 3356.84	103.05
3286-16 - 3280-48	100.89	3304-01 - 3304-43	101001	3333001 3333000			
			101-62	3333.39 - 3333.71	102.34	3356.85 - 3357.16	103-06
3286.49 - 3286.80	100.90	3309.94 - 3310.26		3333.72 - 3334.03	102.35	3357-17 - 3357-49	103-07
3286-81 - 3287-13	100.91	3310-27 - 3310-50	101-63	3333.72 - 3334.03		3357.50 - 3357.81	103.08
3287.14 - 3287.45	100.92	3310.59 - 3310.91	101.64	3334.04 - 3334.36	102.36		
3287.46 - 3287.78	100.93	3310-92 - 3311-23	101-65	3334.37 - 3334.09	102.37	3357-82 - 3358-14	103.04
3287.79 - 3288.11	100-94	3311-24 - 3311-56	101-06	3334.70 - 3335.01	102.38	3358-15 - 3358-46	103.10
3200.12 - 3200.43	100.95	3311.57 - 3311.08	101-67	3335.02 - 3335.34	105-39	3356-47 - 3358-79	103.11
3208-44 - 3288-76	100.96	3311.89 - 3312.21	101-68	3335.35 - 3335.66	102.40	3358.80 - 3359.12	103-12
3208-77 - 3209-08	100.97	3312.22 - 3312.54	101-69	3335-67 - 3335-99	102-41	3359.13 - 3359.44	103.13
3289.09 - 3289.41	100.98	3312.55 - 3312.86	101-70	3336.00 - 3336.31	102.42	3359.45 - 3359.77	103.14
3504004 - 3504041	200149	3312137 3312100					
2200 42 . 2200 22	100.99	3312.67 - 3313.19	101-71	3336.32 - 3336.64	102.43	3359.78 - 3360.09	103-15
3289.42 - 3289.73	100.44	3313-20 - 3313-51	101.72	3330.05 - 3330.97	102.44	3360-10 - 3360-42	103-10
3289.74 - 3290.06	101-00		101 72	3336.98 - 3337.29	102.45	3360.43 - 3360.74	103-17
3290.07 - 3290.39	101-01	3313.52 - 3313.84	101-73			3360-75 - 3361-07	103-14
3290.40 - 3290.71	101-02	3313.05 - 3314.16	101.74	3337.63 - 3337.62 3337.63 - 3337.94	102.46	3361.08 - 3361.40	103-19
3290.72 - 3291-04	101.03	3314-17 - 3314-49		3331003 - 3331074	102.41	3301-41 - 3301-72	103.20
3291.05 - 3291.36	101-04	3314.50 ~ 3314.82	101-76	3337-95 - 3338-27	102.48	3301-41 - 3301-12	
3291.37 - 3291.69	101.05	3314.83 - 3315.14	101-77	3338.28 - 3338.59	102.49	3361.73 - 3362.05	103.21
3291.70 - 3292.01	101.00	3315-15 - 3315-47	101-78	3338-60 - 3336-92	102.50	3362.06 - 3362.37	103-22
3292.02 - 3292.34	101-07	3315.48 - 3315.79	101-79	3338.93 - 3339.25	102.51	3362.36 - 3362.70	103.23
	+		-				
3292.35 - 3292.67	101-08	3315.80 - 3316.12	101-80	3339.26 - 3339.57	102.52	3362.71 - 3363.02	103.24
3292.68 - 3292.99	101-09	3316-13 - 3310-44	101-81	3339.58 - 3339.90	102.53	3363-03 - 3363-35	103.25
3293.00 - 3293.32	101.10	3316.45 - 3316.77	101-82	3339.91 - 3340.22	102.54	3363.36 - 3363.68	103.26
3293.33 - 3293.64	101-11	3310.78 - 3317.10	101-83	3340-23 - 3340-55	102.55	3363-69 - 3364-00	103.27
3293.65 - 3293.97	101-12	3317.11 - 3317.42	101.84	3340.56 - 3340.67	102.56	3364.01 - 3364.33	103.28
3293.98 - 3294.29	101-13	3317-43 - 3317-75	101.85	3340.86 - 3341.20	102-57	3364.34 - 3304.05	103.24
3294.30 - 3294.62	101-14	3317.76 - 3318.07	101-86	3341-21 - 3341-53	102.58	3364-66 - 3364-98	103.30
3294.63 - 3294.95	101-15	3318-08 - 3318-40	101-87	3341-54 - 3341-85	102.59	3364.99 - 3365.30	103-31
3294.96 - 3295.27	101-10	3318.41 - 3318.72	101.08	3341.86 - 3342.18	102.60	3365.31 - 3365.63	103.32
3295.28 - 3295.60	101-17	3316.73 - 3319.05	101.89	3342-19 - 3342-50	102-61	3305.04 - 3305.96	103.33
3295.61 - 3295.92	101.18	3319-06 - 3319-38	101-90	3342-51 - 3342-83	102.62	3365-97 - 3366-28	103.34
3295.93 - 3296.25	101-19	3319.39 - 3319.70	101-91	3342.84 - 3343.15	102.63	3366.29 - 3366.61	103.35
3294.26 - 3296.57	101.20	3319.71 - 3320.03	101.92	3343-10 - 3343-48	102.64	£9.0066 - 3300.93	103.30
3296.58 - 3296.90	101.21	3320.04 - 3320.35	101-93	3343-49 - 3343-81	102.65	3366.94 - 3367.26	103.37
3296.91 - 3297.23	101-22	3320.30 - 3320.00	101.94	3343.82 - 3344.13	102.66	3367-27 - 3367-58	103.3d
3297.24 - 3297.55	101.23	3320.69 - 3321.00	101-95	3344.14 - 3344.46	102.67	3367.59 - 3367.91	103.39
		3321.01 - 3321.33	101.96	3344.47 - 3344.78	102-66	3367.92 - 3368.24	103.40
3297.56 - 3297.88	101-24	3321.34 - 3321.66	101-97	3344.79 - 3345.11	102-69	3368.25 - 3368.56	103.41
3297.69 - 3298.20	101-25	3321.30 - 3321.00	101071	3344017 - 3343011			
3298.21 - 3298.53	101.26	3321.67 - 3321.98	101.98	3345-12 - 3345-43	102.70	3368.57 - 3568.89	103-42
3298.54 - 3296.85	101.20	3321.99 - 3322.31	101.99	3345.44 - 3345.70	102.71	3368-90 - 3369-21	103-43
		3322.32 - 3322.63	102-00	3345.77 - 3346.09	102.72	3369-22 - 3369-54	103.44
3298.66 - 3299.18	101-28	3322632 - 3322603			102.73	3369.55 - 3369.86	103-45
3299.19 - 3299.51	101-29	3322.64 - 3322.96	102-01	3346.10 - 3346.41 3346.42 - 3346.74	102.74	3369.07 - 3370.19	103.46
3299.52 - 3299.83	101.30	3322.97 - 3323.28	102-02	3346.75 - 3347.06	102.75	3370-20 - 3370-52	103.47
3299.84 - 3300.16	101-31	3323.29 - 3323.41	102-03	3346-75 - 3347-00	106-12	3370.53 - 3370.84	103.48
3300.17 - 3300.48	101-32	3323.02 - 3323.94	102.04	3347-07 - 3347-39	102.76	3370.33 - 3370.04	
3300.49 - 3300.81	101-33	3323.95 - 3324-26	102.05	3347-40 - 3347-71	102.77	3370.85 - 3371.17	103.49
3300.82 - 3301.14	101-34	3324.27 - 3324.59	102.06	3347.72 - 3348.04	102.76	3371-18 - 3371-49	103.50
			+				200 01
3301.19 - 3301.46	101.35	3324.60 - 3324.91	102-07	3348-05 - 3348-37	102.79	3371.50 - 3371.82	103-51
3301.47 - 3301.79	101-34	3324.92 - 3325.24	102-08	3348.38 - 3348.69	105-80	3371-03 - 3372-14	103-52
3301.80 - 3302.11	101-37	3325.25 - 3325.57	102-09	3348.70 - 3349.02	102.81	3372-15 - 3372-47	103.53
3302.12 - 3302.44	101-38	3325.56 - 3325.89	102-10	3349.03 - 3349.34	102.82	3372.48 - 3372.60	103.54
3302.45 - 3302.76	101.39	3325.90 - 3326.22	102-11	3349.35 - 3349.67	102.83	3372.81 - 3373.12	103.55
3302.77 - 3303.09	101-40	3326.23 - 3326.54	102-12	3349.68 - 3349.99	102.84	3373.13 - 3373.45	103.50
3303.10 - 3303.42	101-41	3326.55 - 3326.87	102-13	3350.00 - 3350.32	102-85	3373.46 - 3373.77	103-57
3303.43 - 3303.74	101-42	3320.00 - 3327-19	102-14	3350.33 - 3350.05	102-80	3373.78 - 3374.10	103.50
3303.75 - 3304.07	101-43	3327.20 - 3327.52	102-15	3350.66 - 3350-97	102.87	3374-11 - 3374-42	103-59
						L	
3304.08 - 3304.39	101-44	3327-53 - 3327-85	102-16	3350.98 - 3351.30	102-68	3374.43 - 3374.75	103.60
3304.40 - 3304.72	101-45	1 3327.86 - 3328.17	102-17	3351-31 - 3351-62	102.49	3374.70 - 3375.00	103.61
3304.73 - 3305.04	101.46	3328.18 - 3328.50	102-10	3351.63 ~ 3351.95	102.90	3375-09 - 3375-40	103.62
3305.05 - 3305.37	101-47	3328.51 - 3328.62	102-19	3351.96 - 3352.28	102-91	3375.41 - 3375.73	103.63
3305.38 - 3305.70	101.40	3320.03 - 3329.15	102-20	3352.29 - 3352.60	102-92	3375.74 - 3376.05	103.64
3305.71 - 3306.02	101-49	3329-10 - 3329-47	102-21	3352.01 - 3352.93	102.93	3370-00 - 3370-18	103.05
3306.03 - 3306.35	101-50	3329.48 - 3329.80	102-22	3352.94 - 3353.25	102.94	3376.39 - 3376.71	103.66
		3329.81 - 3330.13	102.23	3353.20 - 3353.56	102.95	3370-72 - 3377-03	103.67
3306.36 - 3306.67	101-51			3353.59 - 3353.90	102.96	3377-04 - 3377-36	103-68
3300-00 - 3307.00	101.52	3330-14 - 3330-45	102.24	3333637 - 3333690	.02010	1	1 3 3 4 3
	1			1			

Note. The following are the maximum amounts you can deduct for each pay period. Remarque. Vous trouverez ci-dessous la colisation maximale que vous pouvez retenir pour chaque période de paie.

124.52

10 pay penods a year 13 pay penods a year 22 pay penods a year 22 pay penods a year 22 penodes de paie par année Weekly Biweekly Semimonthly Monthly Hebdomadaire 23.95
Aux deux semaines 47.89
Bimensuel 51.88
Mensuel 103.77

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE

For the maximum premium deduction for various pay periods see bottom of this page

La deduction maximate de cotisations pour diverses penodes de paie figure au bas de la presente page.

pottorii oi aria page				pare inguite at this or	n 6.030.11	o bake	
Pay	i.ii	Pás	1.0	Pav		Pay	
					UI		U
Remuneration	premium	Remuneration	premium	Remuneration	promium	Remuneration	promuum
	Cotisation		Cotsation		Consister		Cossetion
From De To - A	DAE .	From - De To ~ A	I dAC	From - De To A	O.A.C	From - De 1o A	CAC
					0 ~ ~		ONC
3377.37 - 3377.68	103.69	3400.02 - 3401.14	104.41	3424.27 - 3424.59	105-13	3447 72 - 2440 04	100.00
						3447.72 - 3448.04	105.85
3377-69 - 3376-01	103.70	3401-15 - 3401-46	104.42	3424.60 - 3424.91	105-14	3440.05 - 3440.37	105.80
3378.02 - 3378.33	103.71	3401.47 - 3401.79	1104-43	3424.92 - 3425.24	105.15	3448.38 - 3448.69	105-87
3378.34 - 3378.46	103.72	3401-80 - 3402-11	104.44	3425.25 - 3425.57	105-10	3448-70 - 3444-02	105-80
3374.67 - 3378.99	103.73	3402.12 - 3102.44	104.45	3425.58 - 3425.89			
3374467 - 3316477	103.70	2407415 - 2105444			105-17	3449.03 - 3449.34	105.89
3379.00 - 3379.31		3402.45 - 3402.76	104.40	3425.90 - 3420.22	105-10	3449.35 - 3449.07	105-90
3379.32 - 3379.64	103.79	3402.77 - 3403.09	104-47	3420-23 - 3420-94	105.19	3449.60 - 3449.99	105.91
3379-65 - 3379-96	103.76	3403.10 - 3403.42	104-48	3426.55 - 3420.87	105-20	3450-00 - 3450-32	105-92
3379.97 - 3380.29	103.77	3403.43 - 3403.74	104,49	3426.88 - 3427.19	105.21	3450.33 - 3450.65	
33/4.9/ - 3300.27	103011	3403.43 - 3403.14	10000	3420.00 - 3421.14	102051	3970.33 - 3450.65	105.93
3380.30 - 3380.61	103.78	3403.75 - 3404.07	1 104.50	3427.20 - 3427.52	105.22	3450-66 - 3450-97	105.94
3380-62 - 3380-94	103.79	3404.08 - 3404.39	104-51	3427.53 - 3427.85	105-23	3450-98 - 3451-30	105.95
3380.95 - 3381.27	103.80		104.52	3427.80 - 3428.17		3451.31 - 3451.62	
73000177 - 33001001		2101 22 2101012		3451000 - 3450011	105.24		109.96
3361.26 - 3361.59	103-81	3404.73 - 3405.04	104.53	3428-18 - 3428-50	105.25	3451.63 - 3451.95	105-97
3381-40 - 3381-92	103.82	3405.05 - 3405.37	104.54	3428.51 - 3428.82	105.20	3451.96 - 3452.28	105.90
3381.93 - 3382.24	103.83	3405.38 - 3405.70	104.55	3428-83 - 3429-15	105.27	3452.29 - 3452.60	105.99
3382.25 - 3382.57	103.84		104.56	3429-10 - 3429-47	105.20	3452.01 - 3452.93	100.00
3305053 - 3305031				3454010 - 3454041			
3382-58 - 3382-89	103.85	3406-03 - 3406-35	1 104-57	3429.48 - 3429.80	105.29	3452.94 - 3453.25	100.01
3302.90 - 3303.22	103.86	3406.30 - 3406.67	1 104.58	3429.81 - 3430.13	105.30	3453.26 - 3453.58	106.02
	+ -						
3303.23 - 3303.55	103.87	3400.68 - 3407.00	104.59	3430-14 - 3430-45	105.31	3453.59 - 3453.90	106.03
3343.50 - 3343.67	103.80	3407.01 - 3407.32	104-60	3430-40 - 3430-78			
		3401401 - 3401432		3930.90 - 3930.78	105-32	3453.91 - 3454.23	106.04
3383.88 - 3384.20	103.89		104-61	3430.79 - 3431.10	105.33	3454.24 - 3454.56	100.02
3304.21 - 3304.52	103.90	3407.86 - 3407.98	104-62	3431-11 - 3431-43	105.34	3454.57 - 3454.88	100.00
3384.53 - 3384.85	103-91		104-63	3431.44 - 3431.75	105.35	3454.89 - 3455.21	106.07
3384-80 - 3385-17	103-92		104.04	3431.76 - 3432.08	105.30	3455-22 - 3455-55	106.08
3304-00 - 3303-11		3408131 - 3408103	1 104004	3431.10 - 3432.08	102.30	3433-55 - 3433-33	100.08
	103.93		104-65	3432.09 - 3432.41	105.37	3455.54 - 3455.86	106.09
3385.51 - 3385.83	1103.90	3400.90 - 3409.28	1 104.66	3432.42 - 3432.73	105.30	3455.87 - 3456.18	100.10
3385-84 - 3386-15	103.95	3409.29 - 3409.60	1 104-67	3432.74 - 3433.06	105.39	3456.19 - 3456.51	106-11
			·				
2204 14 4 2304 40	1103.96	3409.61 - 3409.93	104.68	3433-07 - 3433-38	100 00	2444 42 - 2444 44	104 13
	103.40	3404761 - 3404.43		3933-07 - 3933-38		3456.52 - 3456.84	106.12
3346.49 - 3346.60	103.97		104-69	3433.39 - 3433.71	105.41	3450.05 - 3457-10	100-13
3386-81 - 3387-13	103.98	3410.27 - 3410.58	104.70	3433.72 - 3434.03	105-42	3457.17 - 3457.49	106.14
3387-14 - 3367-45	1103.99	3410.59 - 3410.91	104.71	3434.04 - 3434.36	105.43	3457.50 - 3457.01	106.15
3387.46 - 3387.76	104.00	3410.92 - 3411.23	104-72	3434.37 - 3434.69	105.44	3457.02 - 3450.14	106-16
		3410.45 - 3411.53		3414.37 - 3414.09			
3387-79 - 3340-11	104-01	3411-24 - 3411-56	104.73	3434-70 - 3435-01	105.45	3458.15 - 3458.46	100-17
3386.12 - 3388.43	104.02	3411.57 - 3411.88	104.74	3435.02 - 3435.34	105-46	3458.47 - 3458.79	106-18
3388-44 - 3388-76	104-03		104.75	3435.35 - 3435.00	105-47	3450-00 - 3459-12	10a - 1V
3346.77 - 3369.00			104-70	3435.67 - 3435.99	105.48	3459.13 - 3459.44	106.28
3346.17 - 3364.06	104-04	3415055 - 3415034	1 104-10	3433901 - 3433944	102.40	3434013 - 3434044	100.50
	1		. ———				
3389.09 - 3389.41	1304.05	3412.55 - 3412.66	1 104.77	3436.00 - 3436.31		3459.45 - 3459.77	
3309.42 - 3309.73	104.00	3412.87 - 3413.19	1 104.76	3636.32 - 1430.04	105.50	1459.76 - 3460.09	106.22
3309.74 - 3390.06	104.07	3413-20 - 3413-51	1304.79	3436-65 - 3430-97	105.91	3460-10 - 3460-42	106-23
				3430.98 - 3437.29	105-52	3480-43 - 3480-74	100.20
3390.07 - 3390.39	104.00	3413.52 - 3413.84	104.80			3480.43 - 3480.74	
3390-40 - 3390-71	104.09		104-81	3437.30 - 3437.62	105.53	3460.75 - 3461.07	104.25
3390-72 - 3391-04	104.10	3414.17 - 3414.49	104=82	3437.03 - 3437.94	105.54	3401-00 - 3461-40	100.20
3391.05 - 3391.36	104-11	3414.50 - 3414.82	104-83	3437.95 - 3438.27	105-55	3461.41 - 3461.72	104-27
3391.37 - 3391.69	104-12	3414-83 - 3415-14	104-84	3430-20 - 3430-59	105.56	3401.73 - 3402.05	100-28
3371037 - 3371007		3414403 - 3417414		3438.60 - 3438.92	105.57	3462-00 - 3462-37	104.29
3391.70 - 3392.01	104-13	3415.15 - 3415.47	104-85	3438.00 - 3438.42	183431	3405700 - 3405031	100.54
	V 1/200		Y				
3392.02 - 3392.34	104-14	3415.48 - 3415.79	104.86	3438.93 - 3439.25	105.58	3462.38 - 3462.70	104.30
3392.35 - 3392.67	104-15	3415.80 - 3416.12	104-87	3439.20 - 3439.57	105.59	3402.71 - 3403.02	106-31
3392.68 - 3392.99	104-16	3416.13 - 3416.44	104-86	3439.58 - 3439.90	105-60	3463.03 - 3463.35	104.32
			104-89	3439.91 - 3440.22	105.61	3403.30 - 3403.08	106.33
	104-17			3437.71 - 3443.22	105.62	3463.69 - 3464.00	106.34
3393.33 - 3393.64	104.18	3410.78 - 3417.10	104.90	3440.23 = 3440.55			
3393-65 - 3393-97	104-19	3417-11 - 3417-42	104.91	3440-56 - 3440-87	105.63	3404-01 - 3404-33	106.35
3393.98 - 3394.29	104.20	3417.43 - 3417.75	104.92	3440.88 - 3441.20	105.64	3464.34 - 3464.65	106.30
3394.30 - 3394.02	100-21	3417.70 - 3418.07	104.93	3441-21 - 3441-53	105.65	3464.00 - 3464.98	106-37
		3418.68 - 3418.40		3441.54 - 3441.85	105.66	3464.99 - 3465.30	104-30
3394.63 - 3394.95	104.22	3418.08 - 3418.40	104-94	3441034 - 3441003	203800	3404011 - 3403030	
			1				101 70
3394.96 - 3395.27	104.23	3418-41 - 3418-72	104-95	3441-80 - 3442-18	105.07	3465.31 - 3465.83	104.39
3395.28 - 3395.60	104-24	3410.73 - 3419.05	104-96	3442.19 - 3442.50	105.00	3405.04 - 5405.40	100-40
3395.01 - 3395.92	104.25	3419.00 - 3419.30	104-97	3442.51 - 3442-83	305.69	3465-97 - 3466-28	108-41
3377.01 - 3373.72	1000023			3442.84 - 3443.15	105.70	3400-29 - 3400-01	100-42
3395.93 - 3396.25	104.26	3419.39 - 3419.70	104.98	3645484 - 3443413	107670	2444 42 - 2444	100-43
3396.26 - 3396.57	104+27	3419-71 - 3420-03	304.99	3443.10 - 3443.48	105.71	3446.62 - 3466.93	
3396.56 - 3396.90	104-26	3420.04 - 3420.35	105-00	3443-49 - 3443-81	105.72	3466.94 - 3467-26	100.44
3390.91 - 3397.23	104.29	3420.36 - 3420.48	105.01	3443.82 - 3444.13	105.73	3467.27 - 3467.58	100.45
3370471 - 3377-23				3444-14 - 3444-46	105.74	3407.59 - 3407.91	100-40
3397.24 - 3397.55	104.30	3420-69 - 3421-00	105.02	3444119 - 3444190		3467.92 - 3468-24	
3397.56 - 3397.88	104.31	3421.01 - 3421.33	105.03	3444.47 - 3444.70	105.75	3401145 - 3468-54	100.47
	1 .						
3397.09 - 3390.20	104.32	3421.34 - 3421.66	105.04	3444.79 - 3445.11	109.76	3468.25 - 3468.56	106-48
		2421 47 - 3421 00	105-05	3445.12 - 3445.43	105.77	3000.57 - 4000.09	100-47
3398.21 - 3398.53	104-33	3421-07 - 3421-98		3443012 3443143		3468.90 - 3469.21	100.50
3398.54 - 3398.85	104.34	3421.99 - 3422.31	105.06	3445.44 - 3445.70	105.78		
3398.86 - 3399.16	104 - 35	3422-32 - 3422-63	105-07	3445.77 - 3440.09	105.79	3469-22 - 3464-54	100-51
3399.19 - 3399.51	104.36	3422.04 - 3422.96	105.00	3440-10 - 3446-41	105.80	3469.55 - 3469.06	104.52
2200 42 - 2200 -2	101 37	3422.97 - 3423.28	105-09	3440-42 - 3440-74	105.41	3409.47 - 3470.19	100-53
3399.52 - 3399.43	104-37			3446.75 - 3447.06	103.62	3470.20 - 3470.92	104-54
3399.84 - 3400.16	104.38	3423.29 - 3423.61	105-10			3470.53 - 3470.04	
3400-17 - 3400-48	1104-39	3423-02 - 3423-94	105-11	3447-07 - 3447-39	105.83	3010.33 - 3010.00	104-55
3400.47 - 3400.81	104.40	3423.95 - 3424.20	105-12	3447.40 - 3447.71	105.84	3470.85 - 3471.17	104-54
2430044 - 3400001		242444					

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverst ci-dessous la colisation maximale que vous pouvez retenir pour chaque periode de paie.

Weekly	Prebdomadaire	23.95	
Bevoeltly	Aux deux semaines	47.89	
Semimonthly	Bimensuel	51.88	
Monthly	Mensuel	103.77	
	Mensuel	103.77	

10 pay penods a year 10 penodes de paie par annee 124.52 13 pay penods a year 13 penodes de paie par annee 95.78 22 pay penods a year 22 penodes de paie par annee 68.80

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# SCHEDULE

Pay

UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

#### ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE

La déduction maximale de cotisations pour diverses penodes de pare figure au bas de la présente page

Pay Remuneration	Ull premium	Pay Hemunération	UI premium	Psy Rémunération	UI premium	Pay Remunérakon	UI premum
	Cotisation		Colisation	From - De To - A	Cotisation		Cotisation
From - Da To - A	a A-C	From - De To - A	d'A-C	From - Un 10 - A	d'A-C	From - De To - A	d'A-C
		الأكان المستقل					
3471.18 - 3471.49 3471.50 - 3471.82	106-57	3494.63 - 3494.95 3494.96 - 3495.27	107-29	3518-08 - 3518-40 3518-41 - 3518-72	108.01	3541.54 - 3541.85 3541.66 - 3542.18	108.73
3471.83 - 3472.14	106.59	3495.28 - 3495.60	107.31	3518.73 - 3519.05	108.02	1542.19 - 3542.50	108.75
3472.15 - 3472.47	106-60	3495-61 - 3495-92	107-32	3519.06 - 3519.38	100-04	3542.51 - 3542.63	198.70
3472.48 - 3472.80	106-61	3495.93 - 3496.25	107-33	3519.39 - 3519.70	108.05	3542.84 - 3543.15	108.77
3472.01 - 3473.12	106-62	3496.26 - 3496.57	107.34	3519.71 - 3520.03	108+06	3543.16 - 3543.48	108.78
3473.13 - 3473.45	106-63	3496.58 - 3496.90	107-35	3520.04 - 3520.35 3520.36 - 3520.66	108.07	3543.49 - 3543.61	108.40
3473.46 - 3473.77 3473.78 - 3474.10	106-65	3496.91 - 3497.23 3497.24 - 3497.55	107.37	3520.69 - 3521.00	108.09	3543.62 - 3544.13 3544.14 - 3544.46	108.80
3473610 - 3474610		341162		7,000		33,444	104101
3474.11 - 3474.42	106-66	3497.50 - 3497.88	107.38	3521.01 - 3521.33	108-10	3544.47 - 3544.78	108.82
3474.43 - 3474.75 3474.76 - 3475.08	106-67	3497.89 - 3498.20 3498.21 - 3498.53	107-39	3521-34 - 3521-66 3521-67 - 3521-98	108.11	3544.79 - 3545.11	104-83
3475.09 - 3475.40	106.68	3498.54 - 3498.85	107-41	3521.99 - 3524.31	108.13	3545.12 - 3545.43 3545.44 - 3545.76	108.84
3475.41 - 3475.73	106.70	3496.86 - 3499.18	107.42	3522.32 - 3522.63	108.14	3545.77 - 3546.09	108.86
3475.74 - 3476.05	106.71	3499.19 - 3499.51	107-43	3522.04 - 3522.96	100-15	3546-10 - 3546-41	100.07
3476.06 - 3476.38	106.72	3499.52 - 3499.83	107.44	3522.97 - 3523.28	108.16	3546.42 - 3546.74	108-86
3476.39 - 3476.71	106-73	3499.84 - 3500.16	107-45	3523.29 - 3523.61 3523.62 - 3523.94	108-17	3546.75 - 3547.06	108.89
3476.72 - 3477.03	106.74	3500.17 - 3500.48	107.46	3323605 - 3323694	108-16	3547.07 - 3547.39	104.40
3477.04 - 3477.36	106.75	3500.49 - 3500.61	107-47	3523.95 - 3524.26	108.19	3547-40 - 3547-71	108.91
3477.37 - 3477.68	106.76	3500.82 - 3501.14	107-48	3524.27 - 3524.50	108-50	3547-72 - 3546.04	108-92
3477.69 - 3478.01	106-77	3501.15 - 3501.46 3501.47 - 3501.79	107-49	3524.60 - 3524.91 3524.92 - 3525.24	108.21	3548.05 - 3548.37	108.93
3478.02 - 3478.33	106.78	3501.60 - 3502.11	107.51	3525.25 - 3525.57	108.22	3546.70 - 3549.02	108.95
3478-07 - 3478-99	106-80	3502.12 - 3502.44	107.52	3525.58 - 3525.89	108.24	3549.03 - 3549.14	108.96
3479.00 - 3479.31	106-81	3502.45 - 3502.76	107.53	3525.90 - 3526.22	108.25	3549.35 - 3549.67	108.97
3479-32 - 3479-64	106.62	3502.77 - 3503.09	107.54	3526.23 - 3526.54	100.26	3549.60 - 3549.99	108.75
3479.65 - 3479.96	106-83	3503.10 - 3503.42	107.55	3526.55 - 3526.87	108.27	3550.00 - 3550.32	108.99
3479.97 - 3480.29	106-84	3503.43 - 3503.74	107.56	3526.88 - 3527.19	106-28	3590.33 - 3550.65	109.00
3480.30 - 3480.61	104-85	3503.75 - 3504.07	107.57	3527.20 - 3527.52		3550.00 - 3550.97	109-01
3480.62 - 3480.94	100-86	3504.08 - 3504.39	307-56	3527.53 - 3527.85	106.30	3550.98 - 3551.30	109.02
3480.95 - 3481.27	106-87	3904-40 - 3504-72	107.59	3527-86 - 3528-17	106.31	3551-31 - 3551-62	109-03
3481.28 - 3481.59 3481.60 - 3481.92	100.88	3504.73 - 3505.04 3505.05 - 3505.37	107-60	3528.16 - 3528.50 3528.51 - 3528.82	108.33	3551.63 - 3551.95 3551.96 - 3552.28	109.04
3481.93 - 3482.24	106-90	3505.38 - 3505.70	107-62	3528.63 - 3529.15	108.34	3552.29 - 3552.60	109.06
3482.25 - 3482.57	100-91	3505.71 - 3506.02	107.63	3529-10 - 3529-47	208.35	3552-61 - 3552-93	109.07
3482.58 - 3482.89	106-92	3506.03 - 3506.35	107-64	3529.48 - 3529.80	108.36	3552.94 - 3553.25	109.08
3482.90 - 3483.22	106.93	3506.36 - 3506.67	107.65	3529-61 - 3530-13	108.37	3553.26 - 3553.58	109.09
3483.23 - 3483.55	106-94	3506-68 - 3507-00	107.66	3530-14 - 3530-45	108.34	3553.59 - 3553.40	109-10
3483.56 ~ 3483.87	106.95	3507.01 - 3507.32	107.67	3530.46 - 3530.78	108.39	3553.91 - 3554.23	109.11
3463-86 - 3484-20	106-96	3507.33 - 3507.65	107.08	3530.79 - 3531.10	108.40	3554.24 - 3554.56	109-12
3484.21 - 3484.52 3484.53 - 3484.85	106-97	3507.66 - 3507.98 3507.99 - 3508.30	107-69	3531.11 - 3531.43 3531.44 - 3531.75	108-41	3554.97 - 3554.68 3554.89 - 3555.21	109-13
3484.86 - 3485.17	106.99	3508.31 - 3508.63	107.71	3531-76 - 3532-08	106.43	3555.22 - 3553.53	109-15
3485.18 - 3485.50	107-00	3508.64 - 3508.95	107.72	3532-09 - 3532-41	106.44	3555.54 - 3555.86	109-10
3485.51 - 3485.83	107-01	3508.96 - 3509.28	107.73	3532.42 - 3532.73	108.45	3555.67 - 3556.18	109-17
3485.84 - 3486.15	107.02	3509.29 - 3509.60	107.74	3532.74 - 3533.06	108-46	3556-19 - 3556-51	109.18
3486-10 - 3486-48	107-03	3509-61 - 3509-93	107.75	3533.07 - 3533.38	108-47	3550.52 - 3550.84	109-14
3486.49 - 3486.80	107.04	3509.94 - 3510.26	107.76	3533.39 - 3533.71	108.48	3556.85 - 3557.16	109.20
3486-81 - 3487-13	107-09	3510.27 - 3510.58	107.77	3533.72 - 3534.03	108-49	3557.17 - 3557.49	109-21
3487.14 - 3487.45 3487.46 - 3487.78	107-06	3510.59 - 3510.91 3510.92 - 3511.23	107.78	3534.04 - 3534.36 3534.37 - 3534.69	108.50	3557.50 - 3557.81 3557.82 - 3558.14	109-22
3467.79 - 3486.11	107.08	3511.24 - 3511.56	107.80	3534.70 - 3535.01	100.52	3558-19 - 3558-46	109-24
3400.12 - 3400.43	107-09	3511-57 - 3511-88	107.81	3535.02 - 3535.34	108.53	3958-47 - 3558-79	109-25
3488-44 - 3489-76	107-10	3511-69 - 3512-21	107.82	3535.39 - 3535.66	106.54	3550.00 - 3559.12	109-26
3488.77 - 3489.08	1 107.11	3512.22 - 3512.54	107.63	3535.67 - 3535.99	108.55	3559.13 - 3559.44	109.27
3489.09 - 3489.41	107.12	3512.55 - 3512.06	107-84	3936-00 - 3536-31	108.56	3559.45 - 3559.77	109.28
3489.42 - 3489.73	107-13	3512.87 - 3513.19	107.85	3536.32 - 3536.64	108.57	3559.78 - 3560.09	109.29
3489.74 - 3490.06	107-14	3513-20 - 3513-51	107.86	3536.65 - 3536.97	108-58	3560-10 - 3560-42	109-10
3490.07 - 3490.39	107-15	3513.52 - 3513.04	107.87	3536.98 - 3537.29	108.59	3560.43 - 3560.74	109.31
3490.40 - 3490.71 3490.72 - 3491.04	107-16	3513.05 - 3514.16 3514.17 - 3514.49	107-68	3537.30 - 3537.62 3537.63 - 3537.94	108-60	3560.75 - 3561.07 3561.08 - 3561.40	109.32
3491.05 - 3491.36	107-18	3514.50 - 3514.82	107.89	3537.95 - 3538.27	100.01	3501.41 - 3501.72	109.34
3491.37 - 3491.69	107-19	3514.83 - 3515.14	107.91	3530-28 - 3538-59	108.63	3561.73 - 3562.05	109.35
3491.70 - 3492.01 3492.02 - 3492.34	107.20	3515.15 - 3515.47 3515.48 - 3515.79	107.92	3938-60 - 3538-92 3538-93 - 3539-25	108.64	3562.06 - 3562.37 3562.38 - 3562.70	109.36
3492.35 - 3492.67	107.21	3515.00 - 3516.12	107.94	3539.26 - 3539.57	108.66	3962.71 - 3963.02	109.38
3492-68 - 3492.99	107-23	3510.13 - 3510.44	107.95	3539.58 - 3539.90	100.67	3563.03 - 3563.35	109.34
3493.00 - 3493.32	107-24	3910-45 - 3516.77	107-96	3539.91 - 3540.22	108.68	3563.36 - 3563.68	109.40
3493.33 - 3493.64	1 107-25	3516.70 - 3517.10	107-97	3540-23 - 3540-55	100.69	3563.69 - 3564.00 3564.03 - 3564.33	109.44
3493.05 - 3493.97 3493.98 - 3494.29	107.26	3517-11 = 3517-42 3517-43 = 3517-75	107.98	3540.56 = 3540.87 3540.86 = 3541.20	108.70	3504.34 - 3504.05	109.42
3494.30 - 3494.02	107-28	3517.76 - 3518.07	108-00	3541.21 - 3541.53	108.72	3564.66 - 3564.98	109.44

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Vous frouverez codessous la colisation maximale que vous pouvez retenir pour chaque période de paie.

Weekly	Hebdomadaire	23.95	10 pey periods a year	10 periodes de paie par année	124.5
Biweekly	Aux deux semaines	47.89	13 рау регюдь а уемг	13 periodes de paie par année	96.7
Semimonthly	Bimensuel	51.88	22 pay periods a year	22 periodes de paie par année	56.6

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE COTISATIONS D'ASSURANCE-CHOMAGE 39

La deduction maximale de collisations pour diverses per odes de paie figure au bas de la présente page.

Pay	UI	Pay	7.1	Y	т	- Page	
Remuneration	promum	Remuneration	J UR	Pay Remuneration	LB	Pay	u
	Cotraction	110111111111111111111111111111111111111	premium	nemuseration	premium	Rémunération	premy an
From De To A	ØA C	From - De To - A	Consistion	From - De To A	Cotraeion		Crission
	ONC		] dAT	1 170m - 130 A	dAt	From Die 1 A	2 A .
							-
3564.99 - 3565.30	109-45	3588.44 - 3588.76	110-17	3611.89 - 3612.21	110.89		
3565.31 - 3565.63	109.46	3588.77 - 3589.08	110.18	3012-22 - 3012-34	110.90	3035-35 - 3035-66	111.01
3565.64 - 3565.96	1 109.47	3589.09 - 3589.41	110-19	3612.55 - 3612.86		3035.01 - 3035.VV	111.62
3545.97 - 3566.28	109.48	3589.42 - 3589.73	110-20	3012.07 - 3013.19	110.91	3636.00 - 3636.31	111.63
3500.29 - 3506.01	109.49	3589.74 - 3599.06	110-21	3613.20 - 3613.51		3030.32 - 3030.04	111.09
3566.62 - 3566.93	109.50	3590.07 - 3590.39	110-22	3013-52 - 3013-04	110.93	5636.65 - 3636.97	111-65
3566.94 - 3567.26	109-51	3590.40 - 3590.71	110-23	3613.85 - 3614.16	110.99	1030.90 - 1037.2V	111.00
3567-27 - 3567-58	109.52	3590.12 - 3591.04	110.24	3614-17 - 3614-49		3637.30 - 3637.67	111.67
3567.59 - 3567.91	109.53	3591.05 - 3591.36	110.25	3614.50 - 3614.82	110.40	3037.03 - 3037.44	1106
	+		+	3014.95	. 110.97	3637.95 - 3638.27	111.69
3567.92 - 3568.24	109-34	3591.37 - 3591.69	110-20	3614.83 - 3615.14	110.90		*
3508-25 - 3548-56	109-55	3591.70 - 3592.01	110-27	3015-15 - 3015-47		3638-28 - 3638.59	111.70
3568.57 - 3568.89	109-56	3592.02 - 3592.34	110-28	3015.48 - 3015.79	110.99	3030-00 - 3030-92	
3568.90 - 3569.21	109.57	3592.35 - 3592.67	110-29	3615.80 - 3616.17	111-00	3638.93 - 3639.25	1 111.72
3569-22 - 3569-54	109.56	3592.68 - 3592.99	110+30	3616.13 - 3616.44	111-01	3639-26 - 3639-57 3639-58 - 3639-90	215-73
3569.55 - 3569.66	109.59	3593.00 - 3593.32	110-31	3010-45 - 3010-77	111-02	3639-38 - 3639-90	1 111-74
3569-87 - 3570-19	109-60	3993.33 - 3593.64	110.32	3610-78 - 3617-10	111.03	3039-41 - 3040-55	111.75
3570-20 - 3570-52	109-61	3593.49 - 3403.07	110.33	3017-11 - 3017-42	111.04	3040.23 - 3640.55	111.76
3570-53 - 3570-84	109.62		1110.34	3617.43 - 3617.75	111-05	1090-50 - 1090-07	111-77
				3017147 - 3017079	1111.00	3640.88 - 3641.20	111-78
3570.85 - 3571.17	109-63	3594.30 - 3594.62	110.35	3617.76 - 3618.07	111 00		
3571.18 - 3571.40	109-64	3594.63 - 3594.95	110.30	3616-08 - 3618-07	111.07	3641.21 - 3641.53	111-79
3571.50 - 3571.82	109.65		110.37	3618-41 - 3618-72	111.08	3041.54 - 3041.05	141.00
3571-83 - 3572-14	109-66	3595.20 - 3595.60	110-38	3618.73 - 3619.05		3641-86 - 3642-18	111-01
3572.19 - 3572.47	109.67	3595.61 - 3595.92	110.39	3619.06 - 3619.38	111.10	3042-14 - 3042-50	711+82
3572.48 - 3572.60	109.68	3595.93 - 3596.25	110-40	3619.39 - 3619.70		3642-51 - 3642-83	. 111+R3
3572.41 - 3573.12	109.69	3596.26 - 3596.57	110-41	3619.71 - 3620.03	111-12	3042.84 - 3043.15	111.000
3573-13 - 3573-45	109.10		110-42	3020.04 - 3020.35	111.13	3643.10 - 3643.48	111.05
3573.46 - 3573.77	109.71	3596.91 - 3597.23	110-43	3620.36 - 3620.68	111.19	3043-49 - 3043-01	111-00
				3020.30 - 3620.68	111-15	3643.82 - 3644.13	111.07
3573.76 - 3574.10	109.72	3597.24 - 3997.55	310-44	3620-69 - 3621-00	222 44		1
3574-11 - 3574-42	109-73	3597.56 - 3597.88	110.45	3021-01 - 3021-33	111-17	3644-14 - 3644-46	111-06
3574-43 - 3574-75	109-74	3597.69 - 3596.20	110.46	3621.34 - 3621.66		3044.47 - 3044.18	111.07
3574.76 - 3575.08	109.75	3598.21 - 3598.53	110-47	3021.07 - 3021.08	111-18	3644-79 - 3645-11	111-90
3575.09 - 3575.40	109-76	3596.54 - 3598.85	110-48	3021.99 - 3022.31		3045-12 - 3045-43	111-91
3575.41 - 3575.73	109.77	3590.00 - 3599.18	110-49	3022-32 - 3022-03	111.20	3045.44 - 3045.70	111-92
3575.74 - 3576.05	109-78	3599.19 - 3599.51	110-50	3022.04 - 3022.96	111.22	3045-77 - 3040-04	111.91
3574.06 - 3574.38	109.79	3599.52 - 3599.63	110-51	3622-97 - 3621-20		3646-10 - 3646-41	111-94
3576.39 - 3576.71	109.80	3599.84 - 3600.16	110-52	3623-29 - 3623-61	111.24	3040-02 - 3000-70	111-95
		3000010	******	3023027 - 3023-01	111060	3646.79 - 3647.06	331-96
3576.72 - 3577.03	109.81	3600.17 - 3600.48	110.53	3623.62 - 3623.94	111-25	3443 63 . 3443 46	
3577.04 - 3577.36	109.82	3600.49 - 3600.81	110.54	3023-95 - 3024-26	111000	3647.07 ~ 3647.39	
3577.37 - 3577.68	109.83	3600.87 - 3601.14	110.55	3624.27 - 3624.59	111.27	3647.40 - 3647.71	111-00
3577.69 - 3578.01	109.84	3601-15 - 3601-46	110-96	3024-00 - 3024-91	111-28	3648-05 - 3648-37	111-99
3578.02 - 3578.33	109.85	3601-47 - 3601.79	110.57	3624.92 - 3625.24	111.29	3648.38 - 3648.69	112-01
3578-34 - 3578-66	109.86	3601-80 - 3602-11	110.58	3025-25 - 3025-57	111-30	3648.70 - 3649.02	
3578.67 - 3578.99	109.87	3602.12 - 3602.44	110.59	3625-58 - 3625-89	111.31	3649.03 - 3649.34	112-02
3579.00 - 3579.31	109.88	3602.45 - 3602.76	110-60	3025-90 - 3626-22	141.32	3649.35 - 3649.67	112.09
3579.32 - 3579.64	109.89	3602-77 - 3603.09	110-01	3624.23 - 3624.54	111.33	3649.60 - 3649.99	112-05
						201100 - 2010101	888805
3579.65 - 3579.96	109.90	3603.10 - 3603.42	110.62	3626-55 - 3626-67	111.34	3650-00 - 3650-32	112.06
3579.97 - 3580.29	109-91	3603.43 - 3603.74	110-63	3020-86 - 3027-19	111.35	3650.33 - 3650.65	112-07
3980-90 - 3580-61	109-92	3603.75 - 3604.07	110.64	3627.20 - 3627.52	111.30	3050.00 - 3050.97	112-08
3580.62 - 3580.94	109-93	3604.08 - 3604.39	110-65	3027-53 - 3027-05	111-37	3050.96 - 3051.5U	112-04
3580.95 - 3581.27	109-94	3604.40 - 3604.72	110-00	3627.86 - 3628.17	111,36	3651.31 - 3631.62	112-10
3501.28 - 3501.59	109.95	3604.73 - 3605.04	110.67	3020-10 - 3020-50	111-39	3051-03 - 1051-95	11-511
3561.60 - 3561.92	109.96	3605.05 - 3605.37	110.08	3028-51 - 3628-82	111-40	3651.96 - 3652.28	112-12
3581.93 - 3582.24	109-97	3605-38 - 3605.70	110.69	3620-03 - 3629-15	111-41	100.500 - 95.500	112-11
3582-29 - 3582-57	109.98	3605.71 - 3606.02	110.70	3029-10 - 3029-47	111:42	3652-61 - 3652-93	112-14
1001 00 - 1001	100.00						
3582.58 - 3582.89	109.99	3606.03 - 3606.35	110-71	3629-46 - 3629-80	111+43	3652-94 - 3653-25	112-15
3562.90 - 3583.22 3583.23 - 3563.55	110.00	3600.36 - 3600.67	110-72	3029-01 - 3030-13	111-44	3053-20 - 3053-50	112-10
	110-01	3606.68 - 3607.00	110.73	3630-14 - 3630-45	111.45	3093-59 - 3093-90	112-17
3563.56 - 3563.67 3583.88 - 3584.20	110.02	3007.01 - 3607.32	110-74	3030-40 - 3030-78	111.40	3053-91 - 3054-23	115-14
2303.00 - 3504.20	110-03	3607-33 - 3607-65	110.75	3630.79 - 3631.10	111-47	3054.24 - 3654.56	112-19
3584-21 - 3564-52 3584-53 - 3584-85	110-04	3607.06 - 3607.98	110-76	3631-11 - 3631-43	111-44	3054-57 - 3054-00	113-40
3504.73 - 3504.63		3607.99 - 3608.30	110-77	3631-44 - 3631-75	111-49	3654.89 - 3655.21	112-21
3584.86 - 3585.17 3585.18 - 3585.50	110-00	3608.31 - 3608.63	110-76	3631.76 - 3632.08	111.50	3055.22 - 3055.53	715-55
3343-18 - 3385-50	110.07	3608.64 - 3608.95	110.79	3632.09 - 3632.41	111.51	3055-54 - 3655-86	112-23
3585.51 - 3585.83	110.00	3400 04 - 3400 40	110.00	3453 43 - 3465	111 00		
3505.04 - 3506.15	110.08	3606.96 - 3609.28	110-60	3632-42 - 3632-73	111-52	3055.87 - 3050.18	132-24
3584-16 - 3586-48	110.09	3609.29 - 3609.60	110-61	3632-74 ~ 3633-06	111-53	3050-19 - 3050-51	115-52
3504-49 - 3500-48	110.10	3409-61 - 3609-93	110-82	3633.07 ~ 3633.38	111-54	3050.52 - 3050.04	112-26
3586.81 - 3587.13	110-11	3609.94 - 3610.26	110-63	3633.39 - 3633.71	111.55	3050.05 - 3057.10	112-27
3567.14 - 3587.45	110.12	3610.27 - 3610.58	110-84	3633-72 - 3634-03	111.56	3657-17 - 3657-49	112-20
3587.40 - 3587.78		3610-59 - 3610-91	110-85	3634-04 - 3634-36	111-57	3057-50 - 3057-01	775-54
3587.79 - 3588.11	110-14	3610.92 - 3611.23	110-86	3634.37 ~ 3634.69	111.98	3657.82 - 3658.14	112-30
	110-15	3611.24 - 3611.50	110-87	3634-70 ~ 3635-01	111-59	3058-15 - 3050-00	112-31
220011 - 3300143	110-16	3011-57 - 3611-88	110-88	3639.02 - 3635.34	111-60	3658.47 - 3658.79	112-32

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez ci-dessous la cotisation maximale que yous pouvez retenir pour chaque periode de paie.

Weekly	Hebdomadaire	23.95	10 pay periods a year	10 penodes de paie par année	124.5
Bowenkly	Aux deux semaines	47.89	13 pay periods a year	13 pariodes de paie par année	95.7
Semimonthly	Bimensue!	51.88	22 pay periods a year	22 periodes de paie par année	56.6
Monthly	Mensuel	103.77			

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÔMAGE

ntom of this page		for various pay periods see		paie figure au bas de		Pay	
Pay Remuneration From - De To - J	UI premium Cotisation d'A-C	Pay Flémunération From - De To - A	UI premium Cotisation d A-C	Pay Rémuneration From - De To - A	Ul premium Colisation d'A-C	Pay Remuneration From - De To A	premiu Cotisati d A-C
3658.80 - 3659.1	112.33	3682.25 - 3682.57	113.05	3705.71 - 3700.02	113.77	3729.16 - 3729.47	114-
3659.13 - 3659.4		3682.58 - 3662.69	113.00	3706.03 - 3706.35	113.78	3729.48 - 3729.80	114-
3659.45 - 3659.7		3682.90 - 3683-22	113.07	3706.36 - 3706.67	113.79	3729.01 - 3730.13	114-
3659.78 - 3660.0	9 112-36	3683-23 - 3683-55	113-08	3706-68 - 3707-00	113.00	3730.14 - 3730.45	114-
3660.10 - 3660.4		3683.56 - 3683.87	113-09	3707.01 - 3707.32 3707.33 - 3707.05	113.81	3730.79 - 3731.10	114.
3660.43 - 3660.1	4 212.38	3683-80 - 3684-20	113-10	3707.00 - 3707.98	113.83	3731.11 - 3731.43	114.
3660-75 - 3661-0		3684.21 - 3684.52 3684.53 - 3684.85	113-11	3707.99 - 3706.30	113.84	3731.49 - 3731.75	114.
3661.08 - 3661.4 3661.41 - 3661.7	0 112-40	3684.86 - 3685.17	113-13	3708.31 - 3708.63	113-65	3731.76 - 3732.08	114-
3001.73 - 3062.0	5 112.42	3685.18 - 3685.50	113.14	3708-64 - 3708-95	113.86	3732.09 - 3732.41	114.
3662-06 - 3662-3	7 112-43	3685-51 - 3685-83	113-15	3700.96 - 3709.28	113-87	3732.42 - 3732.73 3732.74 - 3733.06	114
3662.38 - 3662.1		3685.84 - 3686.15	113-16	3709.29 - 3709.60 3709.61 - 3709.93	113.89	3733.07 - 3733.38	114
3662-71 - 3663-0		3686.49 - 3686.80	113-17 113-18	3709.94 - 3710.26	113.90	3733.39 - 3733.71	114
3663.03 - 3663.3		3686.81 - 3687.13	113.19	3710-27 - 3710-58	113.91	3733.72 - 3734.03	114.
3003-30 - 3003-0 3003-09 - 3003-0		3687.14 - 3687.45	113-20	3710.59 - 3710.91	113.92	3734.04 - 3734.36	114.
3664.01 - 3664.3		3087-40 - 3087-78	113.21	3710.92 - 3711.23	113.93	3734.37 - 3734.69	114-
3664-34 - 3664-6		3687.79 - 3688.11	113.22	3711.24 - 3711.56	113.94	3734.70 - 3735.01	114.
3664-66 - 3664-1	8 112-51	3688-12 - 3688-43	113.23	3711.57 - 3711.88 3711.89 - 3712.21	113.95	3735.02 - 3735.34 3735.35 - 3735.60	114-
3664-99 - 3665-		3488.77 - 3689.08	113-25	3712.22 - 3712.54	113.97	3735.67 - 3735.99	114.
3665.31 - 3665.6		3669-09 - 3689-41	113.26	3712.55 - 3712-86	113.98	3736.00 - 3746.31	114.
3865.97 - 3666.2		3689.42 - 3689.73	113-27	3712.87 - 3713.19	113.99	3736.32 - 3736.64	114
3000-29 - 3000-0		3689.74 - 3690.06	113-28	3713-20 - 3713-51	114.00	3730-05 - 3730-97	114.
3666.62 - 3666.	3 112.57	3690.07 - 3690.39	113.29	3713.52 - 3713.84	114-01	3736.98 - 3737.29	114
3000-94 - 3007-	6 112.58	3690.40 - 3690.71	113.30	3713.85 - 3714.16	114-02	3737.30 - 3737.62 3737.63 - 3737.94	114
3007-27 - 3007-1	8 112-59	3690.72 - 3691.04	113.31	3714-17 - 3714-49	114.03		
3667-59 - 3667-5	1 112.60	3691.05 - 3691.36	113.32	3714.50 - 3714.62	114.04	3737.95 - 3738-27	134
3667-92 - 3668-	4 112-61	3691.37 - 3691.69	113-33	3714.83 - 3715.14 3715.15 - 3715.47	114-05	3730.28 - 3738.59 3738.60 - 3738.92	114
3668.25 - 3668.5	6 112-62	3691.70 - 3692.01	113.34	3715.46 - 3715.79	114-07	3734.93 - 3739.25	114
3668.57 - 3666.		3692.02 - 3692.34	113.35	3715.00 - 3716.12	114.08	3739.20 - 3739.57	114
3668.90 - 3669.		3692.68 - 3692.99	113-37	3716.13 - 3716.44	114.09	3739.58 - 3739.90	114
3669.55 - 3669.		3693.00 - 3693.32	113-38	3710-45 - 3716-77	114.10	3739.91 - 3740.22	114
3009.07 - 3070.		3693.33 - 3693.04	113-39	3716.78 - 3717.10	114-11	3740-23 - 3740-55	114
3670-20 - 3670-		3693-65 - 3693-97	113.40	3717-11 - 3717-42	114-12	3740.56 - 3740.87	114
3670-53 - 3670-		3693.98 - 3694.29	113-41	3717.43 - 3717.75 3717.76 - 3718.07	114-13	3740.88 - 3741.20 3741.21 - 3741.53	114
3670.85 - 3671.	7   112-70	3694.30 - 3694.62	113.43	3716.08 - 3716.40	114-15	3741.54 - 3741.85	114
		3694.96 - 3695.27	113.44	3716-41 - 3716-72	114.10	3741-00 - 3742-18	114
3671.50 - 3671.		3695.28 - 3695.60	113-45	3718.73 - 3719.05	114-17	3742.19 - 3742.50	114
3072-15 - 3672-		3695.61 - 3695.92	113.46	3719.06 - 3719.38	114-18	3742.51 - 3742.03	114
3672.48 - 3672.		3695.93 - 3696.25	113-47	3719.39 - 3719.70	114-19	3742.84 - 3743.15	114
3672-81 - 3673. 3673-13 - 3673.	2 112-76	3090.26 - 3090.57	113-48	3719.71 - 3720.03 3720.04 - 3720.35	114-20	3743.16 - 3743.48 3743.49 - 3743.81	114
		3696.91 - 3697.23	113.50	3720.36 - 3720-68	114-22	3743.82 - 3744.13	114
3673-46 - 3673-		3697-24 - 3697-55	113.51	3720-69 - 3721-00	114-23	3744-14 - 3744-46	114
3674.11 - 3674.	10 112-79	3697.56 - 3697.88	113.52	3721-01 - 3721-33	114-24	3744.47 - 3744.78	1114
3674-43 - 3674.		3697.89 - 3698.20	113-53	3721.34 - 3721.66	114.25	3744.79 - 3745.11	134
3674.76 - 3675.	8 112-62	3098-21 - 3698-53	113-54	3721.67 - 3721.90	114.26	3745.12 - 3745.43	114
3475.09 - 3475.	0 112-63	3696-54 - 3698-65	113-55	3721.99 - 3722.31	114-27	3745.44 - 3745.70 3745.77 - 3746.09	119
3675-41 - 3675-	73 112-84	3698.86 - 3699.18	113-56	3722.32 - 3722.63	114.29	3746-10 - 3746-41	115
3675.74 - 3676.	112.85	3699.19 - 3699.51 3699.52 - 3699.83	113-58	3722.97 - 3723.26	114.30	3746.42 - 3746.74	119
3476.39 - 3676.	11 112-07	3099.04 - 3700.16	113.59	3723-29 - 3723-61	114.31	3746.75 ~ 3747.06	115
3676,72 - 3677.	3 112.60	3700-17 - 3700-48	113-60	3723-62 - 3723-94	114.32	3747.07 - 3747.39	115
3677.04 - 3677.	36 112.89	3700.49 - 3700.81	113-61	3723.95 - 3724.26	114.33	3747.40 - 3747.71 3747.72 - 3748.04	119
3677.37 - 3677.	8 112-90	3700-02 - 3701-14	113-62	3724.27 - 3724.59 3724.60 - 3724.91	114-34	3748.05 - 3748.37	1119
3677.69 - 3678.		3701.15 - 3701.46	113-04	3724.92 - 3725.24	114.36	3748.38 - 3748.69	115
3678-02 - 3678-		3701-80 - 3702-11	113.65	3725.25 - 3725.57	114.37	3748.70 - 3749.02	119
3678-67 - 3678.		3702-12 - 3702-44	113-00	3725.58 - 3725.89	114.36	3749.03 - 3749.34	115
3679.00 - 3679.		3702.45 - 3702.76	113-67	3725.90 - 3724.22	114.39	3749.35 - 3749.67	119
3679.32 - 3679.	64 112.96	3702.77 - 3703.09	113-00	3726.23 - 3726.54	114.40	3749.68 - 3749.99 3750.00 - 3750.32	119
3679-65 - 3679-	96 112-97	3703.10 - 3703.42	113-69	3720.55 - 3720.67	114-41	3750.00 - 3750.34	119
3679.97 - 3680.	29 112.98	3703.43 - 3703.74	113.70	3727-20 - 3727-52	114.43	3790-00 - 3750-97	115
3680.30 - 3680.	61 112.99 94 113.00	3704.08 - 3704.39	113.72	3727.53 - 3727.85	114.44	3750.98 - 3751.30	119
3680-95 - 3681		3704.40 - 3704.72	113.73	3727-00 - 3720-17	114-45	3751.31 - 3751.02	115
3681.28 - 3681	59   113.02	3704.73 - 3705.04	113-74	3728-18 - 3728-50	114.46	3751.63 - 3751.95	1119
		3705.05 - 3705.37	113-75	3728-51 - 3728-82	114-47	3751-96 - 3752-28	1119
3661.00 - 3661.				3728.83 - 3729.15	114-48	3752.29 - 3752.60	315

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Vous trouverez cir-dessous la cotisation maximale que vous pouvez ratenir pour chaque période de pare

Weekly Brweekly	Aux deux semaines	23.95 47.89	10 pay penods a year 13 pay penods a year	10 périodes de paie par année 13 périodes de paie par année 22 périodes de paie par année	124.52 95.78 56.60
Semimonthly	Birmensue!	51.88	22 pay penods a year	22 believes on have her eviden	00.00
Monthly	Mensuel	103.77			

### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS For the maximum premium deduction for various pay periods see

bottom of this page

ANNEXE COTISATIONS D ASSURANCE-CHOMAGE

La deduction maximale de cotisations pour diverses periodes de pare ligure au bas de la presente page

2-	7	0.	1		T		
Pay Remuneration	LII	Pay Remuneration	Ul	Рау	UI	Pen	
Patriureración	premium	Premiumeration	premium	Remuneration	premium	Remuneration	premium
From - De To - A	Cotraction	From - De To - A	Cotisation	From - De To - A	Collisation		Coteater
From - De 10 - M	d A-C	Prom - De 10 - X	g A-C	Prom - De To - A	dAC	From - De To - A	OAC
					-		
3752.61 - 3752.93	115-21	3774.06 - 3776.38	115.93	3799.52 - 3799.83			
3752.94 - 3753.25	113-22	3776-39 - 3776-71		3777.72 - 3774.83	110-65		
			115-94	3799.84 - 3800.16		3023.29 - 3022.61	. 117-30
3753.26 - 3753.58	115.23	3776.72 - 3777.03	115.99	3800-17 - 3800-48	110.07	3823.62 - 3823.94	1 117.39
3753.59 - 3753.90	115.24	3777.04 - 3777.36	115.90	3800-49 - 3806-81	140.00	3423.42 - 3044.40	
3753.91 - 3754.23	115.25	3777.37 - 3777.68	115.97	3800.82 - 3801.34	110.69	3824.27 - 3824.59	117.41
3754.24 - 3754.56	115-26	3777.09 - 3770.01	115.98	3801-15 - 3801-46	1 110-70		
3754.57 - 3754.88	115-27	3778.02 - 3778.33	115.99	3801.47 - 3801.79		3824.60 - 3824.91	327-02
3754.89 - 3755.21	115-28	3778.34 - 3778.44	116-00	3401-80 - 3802-11	110-71	3824.92 - 3825.24	117-43
3755.22 - 3755.53	115-29	3778.67 - 3778.99	116.01	3001-80 - 3802-11	110.72	3025.25 - 3025.51	117.00
3133166 - 3133633	100000	1 3110001 - 3110011	110.01	3802-12 - 3802-44	116.73	3825.50 - 3825.89	117-45
2200 54 - 2200 64	110 00						
3755.54 - 3755.06	115.30	3779.00 - 3779.31	110.02	3002-45 - 3002.76	110.74	3825.90 - 3826.22	117-40
3755-87 - 3756-16	115.31	3779.32 - 3779.64	110-03	3802-77 - 3803.09	116.75	3026.23 - 30/0.54	117.47
3756-19 - 3756-51	115.32	3779.65 - 3779.96	116.04	3803.10 - 3803.42	116.76	3026.55 - 3026.07	117-48
3756.52 - 3756.84	115-33	3779.97 - 3780.29	116-05	3803.43 - 3803.74	110.77	3020.08 - 3027.19	117-49
3754.05 - 3757.16	115-34	3780.30 - 3780.61	116.06	3803.75 - 3804.07	116.78	3827.20 - 3827.52	117.50
3757-17 - 3757-49	115.35	3780.62 - 3780.94	116.07	3804.08 - 3804.39	110.79	3027.53 - 3027.05	
3757.50 - 3757.81	115-36	3700.95 - 3781.27	116.08	3804.40 - 3804.72	110.00		117-51
3757.82 - 3758.14	115.37	3781.28 - 3781.59	116-09	3404.73 - 3805.04		3827.80 - 3828.17	117.52
3750.15 - 3758.46	115.30	3761.60 - 3761.92			110.81	3020-18 - 3020-50	117-50
3130113 - 3130140	175030	3101.00 - 3101.45	116-10	3805.05 - 3805.37	110.82	3020-51 - 3020-82	117.54
2224 42 425	1				1		
3758.47 - 3750.79	115-39	3701.93 - 3782.24	110-11	3805.38 - 3805.70	116.63	3020.03 - 3029.15	117.55
3750.00 - 3759.12	115-40	3762.25 - 3782.57	110.12	3805.71 - 3806.02	110.04	3829-16 - 3029-47	117.50
3759.13 - 3759.44	115-41	3782.58 - 3782.89	116.13	3806.03 - 3806.35	116-85	3829.48 - 3829.80	117.57
3759.45 - 3759.77	115.42	3782.90 - 3763.22	110-14	3806.36 - 3406.67	110.00	3829.01 - 3030.13	117.50
3759.78 - 3760.09	115.43	3703.23 - 3763.55	116.15	3896.68 - 3807.00	116.87	3830.14 - 3830.45	117.99
3760-10 - 3760-42	115-44	3703.50 - 3783.87	116-16	3407.01 - 3807.32	110-00	3830-14 - 3830-43	
3760-43 - 3760-74	115.45	3703.68 - 3704.20	116-17	3807.33 - 3807.65		3830.46 - 3830.76	117.00
3760.75 - 3761.07	115-46	3704.21 - 3704.52			110.89	3830.79 - 3831.10	117-61
		3104.21 . 3104.35	116-10	3407.66 - 3807.98	110.90	2031-11 - 2031-43	117-02
3761.08 - 3761.40	115-47	3704.53 - 3704.05	116-19	3807.99 - 3808.30	110.91	3831-44 - 3831.75	117-63
					+		ļ
3761-41 - 3761-72	115.48	3704.66 - 3785.17	116-20	3808-31 - 3808-63	116.92	3831.76 - 3832.08	117-04
3741-73 - 3742-05	115.49	3705.18 - 3785.50	116.21	3808.04 - 3808.45	110.93	3#32.09 - 3#32.01	1 117-05
3762.00 - 3762.37	115.50	3705.51 - 3705.83	116.22	3808.96 - 3809.28	1 110.94	3832.42 - 3832.73	1117-00
3762.36 - 3762.70	115-51	3785.84 - 3780.15	114.23	3809.29 - 3809.60	110.95	3832.74 - 3833.00	117-07
3762.71 - 3763.02	113.52	3784.16 - 3786.48	110-24	3809.61 - 3809.93	116.96	3833.07 - 3833.30	117-68
3703-03 - 3703-35	115.53	3700.49 - 3700.50	116.25	3809.94 - 3810.26		3033.07 - 3039.30	
3763.36 - 3763.69	113-54	3786.81 - 3787.13	116.26	3007-74 - 3010-20	110.97	3033.39 - 3033.71	117.0V
		3700.01 - 3707.13		3810.27 - 3810.56	116.98	3033.72 - 3034.03	117.70
3763.69 - 3764.00	115-55	3787-14 - 3767-45	116.27	3810-59 - 3810-91	110.94	3834.04 - 3834.36	117-71
3764.01 - 3764.33	115.56	3787.46 - 3787.78	116.28	3810.92 - 3811.23	117.00	3834.37 - 3834.69	117.72
	-+				,		
3764.34 - 3764.65	115.57	3787.79 - 3788.11	116.29	3811.24 - 3812.56	117.01	3834.70 - 3835.01	117.73
3704-66 - 3764-98	115-56	3788-12 - 3788-43	110.30	3011-57 - 3011-00	117.02	3835.02 - 3835.34	117.70
3744.99 - 3765.30	115.59	3788.44 - 3786.76	116-31	3811.09 - 3612.21	117.03	3835.35 - 3835.66	117.75
3765.31 - 3765.63	115-80	3788.77 - 3789.06	116.32	3812.22 - 3812.54	117.04	3035-67 - 3035-44	
3765.64 - 3765.96	1 115-61	3789-09 - 3789-41	110.33	3812.95 - 3812.86	117.05	3836.00 - 3836.31	117.77
3765.97 - 3766.28	115-62	3789.42 - 3789.73	110.34	3412.47 - 3813.19	147-00	3030-34 - 3030-04	
3700-29 - 3700-61	1115.63	3789.74 - 3790.08	116.35	3813.20 - 3813.51	117.07	3630-05 - 3630-97	117.79
3700-62 - 3706-93	115.64	3790.07 - 3790.39	110.30	3813-52 - 3813-84	117-00	3030-90 - 3037-29	117-60
3700-94 - 3707-26	115.05	3790.40 - 3790.71	116.37	3813-85 - 3814-10	117.09		
3100174 - 31011120	1	3110040 - 3110011	270.31	3073003 - 3074010	1111004	3837.30 - 3837.62	317-81
3707.27 - 3707.50	115.06	3790.72 - 3791.04	116.38	3814-17 - 3814-49	117.10	3837-63 - 3837-94	117.02
2767-59 - 3767-91		3791.05 - 3791.36					
	115-67	3141702 - 3141.30	110.39	3834-50 ~ 3814-62	117-11	3437.95 - 3838.27	317-00
3767.92 - 3760.24	115.68	3791-37 - 3791-69	116.40	3014.03 - 3015.14	117-12	3030.20 - 3036.59	117.04
3766-25 - 3768-56	115-69	3791.70 - 3792.01	110.41	3015.15 - 3015.47	1 117-13	3030.00 - 3030.92	117.05
3768.57 - 3768.89	115-70	3792-02 - 3792-34	1116-42	3815.48 - 3815.79	117.14	3838.93 - 3839.25	117.00
3768-90 - 3769-21	115.71	3792.35 - 3792.67	116.43	3815-80 - 3816-12	117.15	3839-20 - 3839-57	117.67
3709.22 - 3769.54	115.72	3792.68 - 3792.99	110.04	3816.13 - 3816.44	117.16	3839.50 - 3839.90	117.58
3769-55 - 3769-86	115.73	3793.00 - 3793.32	110.45	3610.45 - 3610.77	117-17	3039.41 - 3040-22	. 117.09
3769.87 - 3770.19	115.74	3793.33 - 3793.64	116.46	3816.76 - 3817.10	117-10	3840.23 - 3840.99	117-90
3770-20 - 3770-52	1115.75	3793.65 - 3793.97	116-47	3817-11 - 3817-42	117.19	3840.56 - 3840.87	117-91
3770.53 - 3770.84	113.70	3793.98 - 3794.29	110-46	3617-43 - 3617-75	117.20	3040.00 - 2041.20	117.92
3770.65 - 3771.17	115.77	3794.30 - 3794.62	110-47	3817-76 - 3816-07		3841.21 - 3841.53	117-93
		3794.30 - 3794.02			117.21		317.77
3771-16 - 3771-49	115-76	3794.43 - 3794.95	116.50	3016-00 - 3618-40	117-22	3841.54 - 3841.85	1 111-94
3771.50 - 3771.82	115-79	3794-96 - 3795-27	116-51	3818.41 - 3818.72	117.23	3841.06 - 3042.10	117.95
3771-03 - 3772-14	115.00	3795.20 - 3795.60	114-52	3818-73 - 3819-05	117.24	3842-19 - 3842-50	117-90
3772-15 - 3772-47	115.81	3795.01 - 3795.92	116-53	3819.00 - 3819.30	117.25	3842-51 - 3842-63	117.97
3772.48 - 3772.80	115.62	3795.93 - 3796.25	116-54	3819-39 - 3819-70	117.26	3842.84 - 3843.15	117-48
3772.81 - 3773.12	115.83	3796.26 - 3796.57	110.55	3819.71 - 3820.03	117.27	3843.16 - 3843.48	117.99
					-	-	
3773.13 - 3773.45	115.84	3796.58 - 3796.90	116.56	3820.04 - 3820.35	117.28	3843.49 - 3843.81	118.00
3773-46 - 3773-77	115.05	3796.91 - 3797.23	114-57	3820-36 - 3820-68	117.29	3843.02 - 3044.13	118.01
3773-78 - 3774-10	115.00	3797.24 - 3797.55	116.58	3820.69 - 3821.00	117.30	3844.14 - 3844.46	118.02
3774-11 - 3774-42	115-67	3797.50 - 3797.86	110-59	3821-01 - 3821-33	117.31	3844-47 - 3844-18	140.03
3774-43 - 3774-79	115-00	3797-09 - 3798-20	116.60	3821-34 - 3821-00	117.32	3844.79 - 3845.11	118.04
3774.76 - 3775.08	115-09	3798.21 - 3798.53		3021.67 - 3021.98	117.33	3045-12 - 3045-43	110.05
3775.09 - 3775.40			110-61			3845.44 - 3845.76	116.06
3775.41 - 3775.40	115-90	3798.54 - 3798.85	116.62	3821.99 - 3022.31	117.34	3845.77 - 3046.09	118.00
	115-91	3798.86 - 3799.18	110-03	3022.32 - 3022.03	117.35	3845.77 - 3846.41	118.00
3775.74 - 3776.05	115-92	3799.19 - 3799.51	116-64	3822.04 - 3822.96	117.30	30-0-10 - 38-0-41	118.08

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Yous trouverez ci-dessous la collisation maximale que yous pouvez retenir pour chaque periode de paire.

Hebdomedeire 23.95 Aux deux semaines 47.89 Bimensuel 51.88 Mensuel 193.77 10 pay periods a year 13 pay periods a year 22 pay periods a year 10 penodes de paie par annee 13 periodes de paie par annee 22 periodes de paie par annee

#### SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

# ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

For the maximum premium deduction for various pay periods see bottom of this page

La deduction maximale de cotisations pour diverses périodes de paie figure au bas de la presente page.

ottom of this page				pale figure au bas de	· in present	o balka	
Pay	(U)	Pay	131	Pay	UI	Pay	UI
Remuneration .	premeum	Remuneration	premium	Remunération	premium	Rémunération	premium
A Address of the same of the	Cotisation		Cotisation		Cotisation		Cotisation
From - De To - A	d A-C	From - De To - A	d'A-C	From De To A	O'A C	From - De To - A	O'A-C
							_
			118-81	3893.33 - 3893.64	119.53	3916.78 - 3917.10	120-2
3846.42 - 3846.74	116.09	3069.07 - 3870.19		3893.65 - 3873.97	119.54	3917-11 - 3917-42	120-2
3846.75 - 3847.06	118-10	3870.20 - 3870.52	118-85	3893.00 - 3873.77		3911011 - 3917092	
3847-07 - 3847-39	118-11	3870.53 - 3870.84	110.83	3893.98 - 3894.29	119.55	3917-43 - 3917-75	150-5
3847-40 - 3847-71	118-12	3870.85 - 3871.17	110-84	3894.30 - 3894.62	119,56	3917.76 - 3918-07	150-5
3847-72 - 3848-04	118-13	3871-18 - 3871-49	118.65	3894.63 - 3894.95	119.57	3918-08 - 3918-40	350.5
	110-14	3871-50 - 3871-82	110.50	3494.96 - 3895.27	119.58	3918-41 - 3918-72	120-3
3046.05 - 3848.37		3871.70 - 3871.682	110.67	3895.28 - 3895.60	119.59	3918.73 - 3919.05	120-3
3048.38 - 3848.69	118-15	3871-83 - 3872-14		3495-01 - 3495-92	119.60	3919-06 - 3919-30	120-3
3848.70 - 3849.02	118.30	3072.15 - 3072.47	118.00	3893.01 - 3895445		3919000 - 3919030	120-3
3849.03 - 3849.34	118-17	3872.48 - 3872.80	118-89	3895.93 - 3896.29	119-61	3919.39 - 3919.70	15003
				3896.20 - 3898.57	119.62	3919.71 - 3920.03	120.3
3849.35 - 3849.67	118.18	3072-01 - 3873-12	118.90	3696.58 - 3896.90	119-02	3920-04 - 3920-35	120-3
3849.66 - 3849.99	118-19	3873-13 - 3873-45	118.71	1040-28 - 3840-40		3450-00 - 3450-35	12003
3850.00 - 3850.32	118.20	3073.46 - 3873.77	118.92	3896.91 - 3897.23	119-64	3920-36 - 3920-08	120-3
3850.33 - 3850.65	118-21	3673.78 - 3874.10	110-93	3497-24 - 3897-55	119.65	3920-69 - 3921-00	120-3
3850.00 - 3850.97	118-22	3874-11 - 3874-42	118.94	3897.56 - 3897.88	119.66	3921-01 - 3921-33	120.3
3850.98 - 3851.30	118-23	3874.43 - 3874.75	118.95	3497.89 - 3898.20	119-67	3921-34 - 3921-66	120-3
		3874.76 - 3875.08	118.96	3898-21 - 3898-53	119.68	3921-67 - 3921-98	120-4
3851.31 - 3851.62	118-24	38/4.76 - 38/3.00	110.97	3896.54 - 3898.85	119.69	3921.99 - 3922.31	150-4
3851-63 - 3851-95	118-25	3875.09 - 3875.40	110.41			3922-32 - 3922-63	120-4
3051.96 - 3052.28	118.26	3675.43 - 3675.73	118.98	3898.86 - 3899.18	119.70	3922-32 - 3922-03	120+4
			118.99	3899-19 - 3899-51	319.73	3922.64 - 3922.96	120.4
3852-29 - 3852-60	118-27	3075.74 - 3676.05	119.00	3899-52 - 3899-83	119.72	3922.97 - 3923.28	120-4
3852-01 - 3852-93	110-25	3870.06 - 3870.38		3077432 - 3077483	119.73	3923.29 - 3923.61	120.4
3852.94 - 3853.25	118-29	3876.39 - 3876.71	119.01	3899-84 - 3900-16	119013		
3053.20 - 3053.50	118-30	3076.72 - 3077.03	119.02	3900-17 - 3900-46	119.74	3923.62 - 3923.44	120-4
3853.59 - 3853.90	118.31	3877.04 - 3877.36	119.03	3900.49 - 3900.81	119.75	3923.95 - 3924.26	120-4
3853.91 - 3854.23	118-32	3677.37 - 3677.00	119.04	3900-82 - 3901-14	119.76	3924-27 - 3924-59	120-4
	118.33	3877.69 - 3878.01	119-05	3901-15 - 3901-46	119.77	3924.60 - 3924.91	320-4
3854.24 - 3854.56		3877.89 - 3618.01	119-06	3901-47 - 3901-79	119.78	3924-92 - 3925-24	120-5
3854.57 - 3854.86	218-34	3470.02 - 3674.33		3901-80 - 3902-11	119.79	3925.25 - 3925.57	120-5
3854.89 - 3855.21	110.35	3878.34 - 3878.00	119-07	3401-00 - 3405-11	227017	3923623 - 3923631	1500
	1			3902-12 - 3907-44	119.80	3925,58 - 3925.89	120.5
3855.22 - 3855.53	110.36	3878.67 - 3878.99	119.08				120-5
3855.54 - 3855.86	118.37	3679.00 - 3879.31	119.09	3902.45 - 3902.76	119-01	3925.90 - 3926.22	
3055.87 - 3056.16	118.38	3879.32 - 3879.64	119-10	3902.77 - 3903.09	119-02	3926.23 - 3926.54	120.5
3050.19 - 3056.51	118-39	3879.65 - 3879.96	119-11	3903-10 ~ 3903-42	119.85	3920.55 - 3920.87	120-5
3056.52 - 3856.84	116.40	3879.97 - 3880.29	119.12	3903.43 - 3903.74	119.84	3926.88 - 3927.19	120.5
3856-45 - 3857-16	118-41	3880.30 - 3880-61	119-13	3903-75 - 3904-07	119.85	3927.20 - 3927.52	120.5
3830.87 - 3837.10	118-42	3880.62 - 3880.94	119-14	3904.00 - 3904.39	119-86	3927.53 - 3927.85	120-5
3857.17 - 3857.49		3000.02 - 3000.74	119-15	3904-40 - 3904-72	119.67	3927.86 - 3928.17	120-5
3057.50 - 3857.61	110-43	3880.95 - 3881-27	119-16	3904.73 - 3905.04	119.86	3928-18 - 3928-50	1,20 - 6
3857.82 - 3858.14	118-44	3881.28 - 3881.59	327000	3104013		372000	
3858.15 - 3858.46	1110-45	3881.00 - 3881.92	119-17	3905.05 - 3905.37	119.89	3928.51 - 3928.82	120-6
		3601-93 - 3662-24	119-16	3905.38 - 3905.70	119.90	3928.83 - 3929.15	120.
3050.47 - 3050.79	118.46	3801.73 - 3002424	119-19	3905.71 - 3906.02	119.91	3929.16 - 3929.47	120.
3858.80 - 3859.12	110-47	3882.25 - 3882.57		3903611 - 3900001		3929.48 - 3929.80	120-
3859.13 - 3859.44	118-48	3882.58 ~ 3882.49	119.20	3906-03 - 3906-35	119-92		120.
3859.45 - 3859.77	118.49	3882.90 - 3883.22	119-21	3906.30 - 3906.67	119.93	3929.81 - 3930.13	
3859.78 - 3860.09	118-50	3083.23 - 3883.55	119-22	3906-68 - 3907-00	119-94	3930-14 - 3930-45	120.
3860-10 - 3860-42	118.51	3883.56 - 3883.87	119.23	3907.01 - 3907.32	119.95	3930.46 - 3930.78	120.
3860.43 - 3860.74	118.52	3683.88 - 3864.20	119.24	3907-33 - 3907-65	119.96	3930.79 - 3931.10	120.
3860.75 - 3861.07	118.53	3684.21 - 3884.52	119.25	3907.66 - 3907.98	119.97	3931.11 - 3931.43	120.
3860.75 - 3861.07	1110033	3000127	-				
3841.08 - 3861.40	1118-54	3884-53 - 3884-85	119.26	3907.99 - 3908.30	119.98	3931.44 - 3931.75	120.
	340034		119-27	3904.31 - 3908.63	119.99	3931.76 - 3932.08	120.
3861-41 - 3861-72	110-55	3884.86 - 3885.17	119.28	3908-64 - 3908-95	120.00	3932.09 - 3932.41	120.
3061.73 - 3842.05	138.56	3043.38 - 3003.30		3908.96 - 3909.28	150-01	3932.42 - 3932.73	120.
3862.06 - 3862.37	118.57	3405.51 - 3805.43	119-29		120.01	3932.74 - 3933.06	
3862.38 - 3862.70	118-58	3885.84 - 3884.15	119.30	3909-29 - 3909-60	120.02		120-
3002.71 - 3863.02	118-59	3886-16 - 3846-48	119.31	3909-61 - 3909-93	120-03	3933.07 - 3933.38	120.
3863.03 - 3863.35	118-60	3886.49 - 3886.80	119.32	3909-94 - 3910-26	120.04	3933.39 - 3933.71	120.
3863.36 - 3863.68	118-61	3686-03 - 3867-13	119-33	3910-27 - 3910-58	120-05	3933.72 - 3934.03	120.
	118-62	3607-14 - 3807-45	119.34	3910.59 - 3910.91	120.06	3934.04 - 3934.36	120.
3863.69 - 3864.00	110-02	3001014 - 3001143			1		-
3864-01 - 3864-33	110-63	3887.46 - 3887.78	119-35	3910.92 - 3911.23	120.07	3934.37 - 3934.69	120.
3004.01 - 3004.33		3687-79 - 3888-11	119-36	3911-24 - 3911-56	120.08	3934-70 - 1935-01	120.
3864.34 - 3864.65	118-64		110.33	3911-57 - 3911-86	120.09	3935.02 - 3935.34	120.
3864.60 - 3864.98	110.65	3688-12 - 3888-43	219.37			3935.35 - 3935.66	120.
3804.99 - 3865.30	110-56	3688.44 - 3888.70	119.30	3911-89 - 3912-21	120-10		
3865.31 - 3865.63	118.67	3888.77 - 3889.08	119-39	3912.22 - 3912.54	120-11	3935.67 - 3935.99	120.
3865.64 - 3865.96	118.08	3889.09 - 3889.41	119-40	3912-55 - 3912-86	150-15	3930-00 - 3936-31	120.
3865.97 - 3866.24	110.69	3889.42 - 3889.73	119-41	3912.87 - 3913.19	120-19	3936.32 - 3936.64	120.
	1118-70	3689.74 - 3890.00	119-42	3913-20 - 3913-51	120-14	3936-65 - 3936-97	120.
3866.29 - 3866.01	110.71	3890.07 - 3890.39	119-43	3913.52 - 3913.64	120-15	3936.98 - 3937.29	120.
3806.62 - 3666.43	110.71	1 30,000 - 30,00134					-
2011 01 - 2012 21	110.72	3090.40 - 3890.71	119.44	3913-85 - 3914-16	120.10	3937.30 - 3937.62	120.
3866.94 - 3667.26	118.72			3914-17 - 3914-49	120.17	3937.63 - 3937.94	120.
3667-27 - 3867-58	118.73	3890.72 - 3891.04	119-45	3714011 - 3714047	120-18	3937.95 - 3930.27	120.
3867.59 - 3867.91	118-74	3091-05 - 5091-36	119-46	3914.50 - 3414.82			
3867.92 - 3808.24	118-75	3491.37 - 3091.69	119-47	3914-83 - 3915-14	150-19	3930.28 - 3930.59	120.
3868-25 - 3868-56	110.76	3091-70 - 3092-01	119-40	3915.15 - 3915.47	120.20	3938.60 - 3938.92	120.
3004-57 - 3808-89	114.77	3892.02 - 3892.34	119-49	3915.48 - 3915.79	120.21	3930.93 - 3939.25	120-
	118.78	3892-35 - 3892-67	119.50	3915.80 - 3916.12	120-22	3939.26 - 3939.57	120-
3868.90 - 3869.21		3892-68 - 3892-99	119-51	3910-13 - 3910-44	120-23	3939.54 - 3939.90	150.
3009-22 - 3009-54	118-79	3893.00 - 3893.32	119.32	3910.45 - 3916.77	120.24		120.
3869.55 - 3869.86	118-80	3093.00 - 3043.32	114035	3750047 - 3710071	250054		1

Note: The following are the maximum amounts you can deduct for each pay period. Remarque: Yous trouverez or-dessous la cotisation maximate que vous pouvez retenir pour chaque periode de paire.

 
 Weekly Breeneity
 Hebdomedaire
 23.95
 10 pay periods a year
 10 periodes de paie par annee
 124.52

 Breeneity
 Aux deux semaines
 47.89
 13 pay periods a year
 13 periodes de paie par annee
 95.78

 Semimonthy
 Birnensuel
 51.88
 22 pay periods a year
 22 periodes de paie par annee
 56.60

 Monthly
 Mensuel
 103.77
 103.77
 103.77

SCHEDULE UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D ASSURANCE-CHOMAGE

For the maximum premium deduction for various pay periods see bottom of this page La déduction maximale de collisations pour diverses per odes de pale figure au bas de la presente page.

				pare rigure au oas u	e ie brażen	te page	
Pay	U	Pa <sub>1</sub>	1.0	Pgy			
Remunáration	premium	Remuneration		Remunération	UI	Pay	ull
		1	premium	nemunerang:	premum	Remarkson	premum
From - De To A	Cotisation		Cotination		Collegion		Commerce
PROBEET - UNIVERSITY TO A	d'A-C	From - De To - A	GA-C	From - De To - A	OAC	From - De To - A	OAC
					Onc		OAC
3940.23 - 3940.55	120.97	3963-69 - 3964-00	121-69	3987-14 - 3987-45	122-41	4010.59 - 4010.91	
3940.56 - 3940.87	120.98	3904.01 - 3904.33	121.70	3987-46 - 3987-78		4010124 - 4010.41	123-13
3940.88 - 3941.20	120.99			3401.40 - 3401.18	74.227	4010.92 - 4011-23	143-19
		3964.34 - 3964.65	121.71	3987.79 - 3988.11	122.43	4011.24 - 4011.36	123-15
3941-21 - 3941-53	151-00	3964.66 - 3964.98	121-72	3988-12 - 3980-43	142.00	4011.57 - 4011.00	143-10
3941.54 - 3941.85	121-01	3964-99 - 3965.30	121.79	3988.44 - 3988.70	122.49		
3941.80 - 3942.18	121-02	3965-31 - 3965-63	121.74	3986.77 - 3989.08		4011.89 - 4012.21	123-17
3942-19 - 3942-50	121.03	3905.44 - 3905.96	121.75	3969.09 - 3989.41	44.555	4012-22 - 4012-54	143-16
3042.17 - 3442.30	121003	3703084 - 3703170	144012		122.47	4012.55 - 4012.86	123-19
3942.51 - 3942.83	121-04	3945-97 - 3966-28	121-70	3989-42 - 3989-73	122.00	4012-67 - 4013-19	242046
3942.84 - 3943.15	121.05	3904.29 - 3960.01	121-77	3989.74 - 3990.06	122-49	4013-20 - 4013-51	
	-		-				153-51
3943-16 - 3943-48	121-06	3966.62 - 3966.93	121-78	3990.07 - 3990.39	100 00		
3943.49 - 3943.41					122.50	4013.57 - 4013.84	123-22
	121.07	3966-94 - 3967-26	121.79	3990-40 - 3990-71	122.51	4013-85 - 4014-16	123.23
3943-82 - 3944-13	121-08	3967.27 - 3967.58	121-80	3990.72 - 3991.04	122-52	4014.17 - 4014.49	123-24
3944-14 - 3944-46	121.09	3967.59 - 3967.91	121-81	3991.05 - 3991.36	122.53	4014-50 - 4014-62	
3944.47 - 3944.78	121-10	3967.92 - 3968.24	121-82	3991.37 - 3991.69	122.54	4014-20 - 4014-65	123-25
3944.79 - 3945.11	121-11	3908.25 - 3948.54		3441031 - 3441004		4014.83 - 4015.14	123-24
		3708.25 - 3768.76	121-03	3991-70 - 3992-01	122.95	4015-15 - 4015-47	120-27
3945.12 - 3945.43	121-12	3968-57 - 3968-89	121-84	3992.02 - 3992.34	122.56	4015-48 - 4015-79	123-24
3945-44 - 3945-76	121-13	3968-90 - 3969-21	121-05	3992.35 - 3992.67	122.57	4015-80 - 4016-12	143-49
3945.77 - 3946.09	121.14	3969.22 - 3969.54	121-06	3992.66 - 3992.99	122.58	4010.13 - 4010.44	253454
						-010113 - 4010144	123.30
3944-10 - 3964-41	1 222 . 10	3845 55 - 3845 51	121 62				-
3946-10 - 3946-41	121-15	3969-55 - 3969-86	121.07	3993.00 - 3993.32	122.59	4016.45 - 4016.77	123.31
3946.42 - 3946.74	121-16	3969.67 - 3970.19	121-40	3993.33 - 3993.64	122-60		363.32
3944.75 - 3947.06	121-17	3970.20 - 3970.52	121-09	3993.45 - 3993.97	122.61	4017-11 - 4017-42	123.33
3947.07 - 3947.39	121-18	3970.53 - 3970.84	121.90	3993.98 - 3994.29	122.02	4017 43 - 4017-42	
3947.40 - 3947.71						4017-43 - 4017-75	123+34
	121-19	3970.45 - 3971.17	151-61	3994.30 - 3994.62	155.03	4017.70 - 4018.07	123.39
3947.72 - 3948.04	151-50	3971-18 - 3971-49	121-92	3994.63 - 3994.95	122.60	4018-08 - 4018-40	243-36
3948.05 - 3948.37	121-51	3971.50 - 3971.82	121-93	3994.96 - 3995.27	122.65	4018.41 - 4018.72	123.37
3948.38 - 3948.69	121-22	3971-83 - 3972-14	121-94	3995-28 - 3995-60	122-06	4010.73 - 4019.09	153.30
3948.70 - 3949.02	121-23	3972-15 - 3972-47	121.95	3995.61 - 3995.92		4010113 - 4010103	
2440110 - 3444105	1 121-63	3415-13 - 3415-41	1981043	3442.01 - 3442.45	122-67	4019.00 - 4019.38	123-39
3949.03 - 3949.34	157-54	3972-48 - 3972-80	121-96	3995.93 - 3996.25	122-08	4019.39 - 4019.70	129.40
3949.35 - 3949.67	121-25	3972-81 - 3973-12	121-97	3994-20 - 3996-57	122-69		123-41
3949.66 - 3949.99	121-26	3973.13 - 3973.45	121-98	3990.58 - 3990.90			163041
3950.00 - 3950.32		2013113 - 2013143			122.70	4020.04 - 4020.35	123.42
	121-27	3973-40 - 3973-77	121.99	3990.91 - 3997.23	125-11	4020.30 - 4020.64	143-43
3950.33 - 3950.65	121-28	3973.78 - 3974.10	122.00	3997-24 - 3997-55	122.72	4020.49 - 4021.00	123.44
3950.66 - 3950.97	121-29	3974-11 - 3974-42	155-01	3997.56 - 3997.66	122.75	4021-01 - 4021-33	143-49
3950.98 - 3951.30	121.30	3974.43 - 3974.75	122-02	3997.89 - 3998.20	122.74	4021.34 - 4021.66	123-44
3951-31 - 3951-42	121-31	3974.76 - 3975.08		3998.21 - 3998.53			
3431-31 - 3431-65			155-03		122.75	4021-67 - 4021-98	143.47
3951.63 - 3951.95	151.35	3975.09 - 3975.40	122-04	3998.54 - 3998.85	122.76	4021.99 - 4022.31	123-48
	+						
3951.96 - 3952.28	121.33	3975.41 - 3975.73	122.05	3998.86 - 3999.18	122.77	4022.32 - 4022.63	123-49
3952.29 - 3952.60	121-34	3975.74 - 3974.05	123-06		122.70		
3952.61 - 3952.93	144.004		122.00	3444014 - 3444031	166110	4022.04 - 4024.96	123-50
	121.39	3976-06 - 3976-38	122-07	3999.52 - 3999.83	122.79	4022.97 - 4023.28	123-91
3952.94 - 3953.25	121-30	3976-39 - 3976-71	122-08	3999.84 - 4000.16	155.80	4023.29 - 4023.01	250656
3953.26 - 3953.58	121-37	3976.72 - 3977.03	122.09	4000-17 - 4000-48	122.01	4023.62 - 4023.94	123-53
3953.59 - 3953.90	121.36	3977-04 - 3977-30	155-10	4000-49 - 4000-01	122.62	4023.45 - 4024.20	143.50
3953.91 - 3954.23	121.39	3977-37 - 3977-68	122-11	4000.82 - 4001.14	122.03	4024.27 - 4024.59	123.55
3004 34 3004 74				4000.85 - 4001.14			
3954.24 - 3954.56	121-40	3977-69 - 3978-01	122+12	4001-15 - 4001-46	144.00	4024.60 - 4024.41	123-50
3954.57 - 3954.88	121.41	3978-02 - 3978-33	122-13	4001-47 - 4001-79	122.85	4074.92 - 4029.24	123.57
	+						
3954.09 - 3955.21	121.42	3970-34 - 3970-66	122-14	4001-80 - 4002-11	122.86	4025.29 - 4025.57	123-58
3955.22 - 3955.53	121-43	3978.67 - 3978.99	122-15	4002-12 - 4002-44	122.67	4025.58 - 4025.89	123.54
3955.54 - 3955.84	121.44	3979.00 - 3979.31	122-16	4002.45 - 4002.76	122.00	4022 00 - 4021 001	
						4023.90 - 4026.22	123.60
3955.87 - 3956.18	121-45	3979+32 - 3979-04	122-17	4002-77 - 4003-09	123.49	4020-23 - 4020-54	143-01
3956.19 - 3956.51	121-46	3979-65 - 3979-96	122-18	4003-10 - 4003-42	122.90	4026.55 - 4026.87	123-62
3956.52 - 3956.84	121-47	3979.97 - 3960-29	122-19	4003.43 - 4003.74	122.91	4020.88 - 4027.19	142-03
3956-85 - 3957-16	121-48	3980.30 - 3980.61	122-20	4003.75 - 4004-07	122.92	4027-20 - 4027-52	123-64
3957-17 - 3957-49	121.49	3900-02 - 3980.94	123.21	4004.08 - 4004.39	122.93	4027-53 - 4027-85	
			155.51				
3957.50 - 3957.81	121-50	3980-95 - 3961-27	122.22	4004-40 - 4004-72	155.44	4027.86 - 4028.17	123-66
3957.82 - 3958.14	121-51	3981-28 - 3981-59	122.23	4004.73 - 4005.04	122.95	4028.18 - 4028.90	123.87
3950-15 - 3950-40	121.52	3901-60 - 3901-92	122-24	4003-03 - 4005-37	122-96	4028-51 - 4028-02	163+64
3958.47 - 3958.79	121-53	3981.93 - 3982.24	122-25	4005.30 - 4005.70	122.97	4028-83 - 4029-15	123-69
			122 27	4005-71 - 4004-02			
3958.80 - 3959.12	121-54	3982-25 - 3982-57	122-26	4002-11 - 4009-05	122-98	4029-16 - 4029-47	463-70
3959.13 - 3999.44	121.55	3982.58 - 3982.89	122-27	4006.03 - 4006.35	122.99	4029.48 - 4029.50	123-71
3959.45 - 3959.77	121-56	3982.90 - 3983.22	155-50	4004.36 - 4004-67	123.00	4029.41 - 4030.13	123-71
3959.78 - 3960.09	121.57	3903.23 - 3903.55	122-29	4004.00 - 4007.00	123,01	4030-14 - 4030-45	123-73
3960-10 - 3960-42				4007-01 - 4007-32	123.02	4030-40 - 4030-78	123-74
	121-54	3983-50 - 3983-87	122-30	4007-01 - 4007-32			
3960.43 - 3960.74	121-59	3983.88 - 3984.20	122-31	4007.33 - 4007.65	123.03	4030.79 - 4031-10	123-15
	-						
3960.75 - 3961.07	121.60	3984.21 - 3984.52	122-32	4007.66 - 4007.98	123-04	4031.11 - 4031.43	123.76
3901-08 - 3901-40	121-01	3984-53 - 3984-85	122.33	4007-99 - 4008-30 .		4031.44 - 4031-751	123077
		3784.33 - 3784.83		4008-31 - 4008-63	123.06	4031.76 - 4032.00	123.78
	1 121-62	3984.86 - 3985.17	122-34	-008-33 0008-03		4031010 - 4035.00	
3901.73 - 3902.05	151-63	3985-18 - 3985-50	122.35	4008.04 - 4008.95	143-07	4032-07 - 4032-41	123-14
3942.04 - 3942.37	121-64	3905.51 - 3905-83	122-30	4008.96 - 4009.28	123.00	4032.42 - 4032.73	123-80
3962-38 - 3962-70	121-05	3905.04 - 3906-15	122-37	4009-29 - 4009-60	123.09	4032.74 - 4033.00	123-61
3962.71 - 3963.02	121.66	3980.10 - 3980.48	122.30	4009.61 - 4009.93	123.10	4093.07 - 4033.38	123.82
						4033.35 - 4033.71	
3963.03 - 3963.35	121-07	3900.49 - 3900.00	155-36	4009.94 - 4010.26	123.11	-033.37 - 4033.71	143.03
3963.36 - 3963.68	121-66	3986.81 - 3987.13	122-40	4010-27 - 4010-58	153-15	4033.72 - 4034-03	123.04
-							

Note: The following are the meximum amounts you can deduct for each pay period. Remarque. You's trouversz ci-dessous la cotisation maximale que vous pouvez retenir pour chaque période de paie

| Hebdomadaire | 23.95 | Aux Geux semaines | 47.69 | Bimensuel | 51.88 | Mensuel | 103.77 |

10 pay perioda a year 10 periodes de paie par annee 13 pay perioda a year 22 pay penoda a year 22 periodes de paie par annee

124.52 95.78 56.60

SCHEDULE 44 UNEMPLOYMENT INSURANCE PREMIUMS

ANNEXE COTISATIONS D'ASSURANCE-CHÓMAGE

La deduction maximale de colisations pour diverses périodes de For the maximum premium deduction for various pay periods see

ottom of this page.			,	paie figure au bas d	T Present		
Pay Remuneration	premium Cotsation	Pay Remuneration From - De To - A	Ut premium Collection d A C	Pay Remunaration From - De To - A	premium Colisatici d'A.C.	Pay Remunération From ~ De To A	premiur Cotisalio
From - De To - A  4034.04 - 4034.36  4034.37 - 4034.69  4034.70 - 4035.01  4039.35 - 4035.66  4035.67 - 4035.93	123.85 123.86 123.87 123.88 123.89 123.90 123.91 123.92	10 2	. OAC				
4036.32 - 4036.04 4036.65 - 4036.97 4036.96 - 4037.29 4037.30 - 4037.94 4037.95 - 4038.27 4038.20 - 4038.92 4038.60 - 4038.92	123.93 123.94 123.95 123.96 123.97 123.98 123.99						
4038.93 - 4039.25 4039.20 - 4039.57 4039.58 - 4039.90 4039.91 - 4040.22 4040.23 - 4040.55	124.04						
4040.56 - 4040.67 4040.88 - 4041.20 4041.21 - 4041.53 4041.54 - 4041.85 4041.86 - 4042.18 4042.19 - 4042.50 4042.51 - 4042.83	124.05 124.06 124.07 124.08 124.09 124.10 124.11		1				
4042.86 = 4043.15 4043.16 = 4043.81 4043.49 = 4043.81 4043.82 = 4044.13 4041.14 = 4044.46 4044.79 = 4045.11 4045.12 = 4045.43 4045.44 = 4045.76			!				
4045.77 - 4046.09 4046.10 - 4046.41 4046.42 - 4046.74 4046.75 - 4047.06 4047.07 - 4047.39 4047.40 - 4047.71 4047.72 - 4048.04 4048.09 - 4048.04 4048.09 - 4048.04	124-21 124-22 124-23 124-24 124-25 124-26 124-27 124-28						
4048.70 - 4049.02 4049.03 - 4049.34 4049.35 - 4049.67 4050.00 - 4050.05 4050.60 - 4050.65 4050.60 - 4050.65 4050.60 - 4050.65 4050.60 - 4050.65 4050.60 - 4050.65 4050.60 - 4050.65	124.33 124.33 124.34 124.35 124.36						
4051.63 - 4091.95 4051.90 - 4052.28 4052.29 - 4052.28 4052.41 - 4052.93 4052.41 - 4053.23 4053.24 - 4053.58 4053.59 - 4053.58 4053.59 - 4053.58 4054.23 - 4054.23 4056.24 - 4054.25	124-40 124-41 124-42 124-43 124-44 124-45						
4054.57 - 4054.88 4054.89 - 4055.21 4055.22 - 4055.53 4055.94 - 4055.99 4056.00 - and up	1 124-49						

Note: The following are the maximum amounts you can deduct for each pay period.

Remarque: Your trouverez ci-dessous le cotisation maximale que your pouvez retenir pour chaque pénode de paie.

Weekly	Hebdomadaire	23.95	10 pay penods a year	10 pariodes de paie par année	124.52
Brweekly	Aux deux semaines	47.89	13 pay penods a year	13 periodes de paie par année	95.78
Semmonthly	Birnensuel	51.86	22 pay penods a year	22 périodes de paie par année	56.60
Monthly	Mancuel	103.77			

# **UNEMPLOYMENT INSURANCE REGULATIONS**

# Regulations respecting unemployment insurance

C.R.C. 1978, c. 1576, as amended

Short Title

1. These Regulations may be cited as the Unemployment Insurance Regulations.

### Interpretation

- 2. (1) In these Regulations,
- "Act" means the Unemployment Insurance Act;
- "pay period" means the period in respect of which earnings are paid to or enjoyed by an insured person;
  - (2) [Revoked SOR/90-756.]
- (3) For the purposes of these Regulations and sections 3 and 4 of the Act, "international organization" means
  - (a) any specialized agency of which Canada is a member that is brought into relationship with the United Nations in accordance with article 63 of the Charter of the United Nations; and
  - (b) any international organization of which Canada is a member, the primary purpose of which is the maintenance of international peace or the economic or social well-being of a community of nations.

SOR/83-351; SOR/83-490; SOR/85-3; SOR/87-614; SOR/89-160; SOR/90-756; SOR/92-164.

# PART I GENERAL

3.-7. [Revoked SOR/80-416.]

#### PART II

#### INSURABLE AND EXCEPTED EMPLOYMENT

# Employment Included in Insurable Employment

- 8. (1) Employment in Canada by Her Majesty in right of a province that would, except for paragraph 3(2)(e) of the Act, be insurable employment is included in insurable employment if the government of the province enters into an agreement with the Commission whereby it agrees to waive exception and to insure all employees engaged in such employment.
- (2) For greater certainty, employment in Canada by Her Majesty in right of a province, for the purposes of subsection (1), only includes employment in Canada of employees who are appointed and remunerated under the *Public Service Act* or *Civil Service Act*

of a province or who are employed in Canada by a corporation, commission or other body that is, for all purposes, an agent of Her Majesty in right of the province.

- 9. (1) Employment in Canada of any person by the government of a country other than Canada or of any political subdivision thereof or by an international organization that would, except for paragraphs 3(2)(f) and (g) of the Act, be insurable employment, may be included in insurable employment if the employing government or the international organization, as the case may be, consents thereto in writing and the Commission concurs therein.
- (2) Where a consent or a concurrence has been given pursuant to regulations made under the former Act and has not been revoked, it shall be deemed to be a consent or concurrence given pursuant to this section.
- 10. (1) Employment on a ship or vessel outside Canada or partly outside Canada that would be insurable employment if the employment were in Canada, is included in insurable employment if that employment is
  - (a) on a ship or vessel of Canadian registry or licence, except where that ship or vessel is regularly employed in voyages between ports outside Canada and has been chartered to a person resident outside Canada; or
  - (b) on a ship or vessel, other than a ship or vessel of Canadian registry or licence,
    - (i) that has been chartered to a person resident in Canada and that is regularly employed in voyages from a port in Canada,
    - (ii) that is principally controlled in Canada and regularly employed in voyages from a port in Canada and the owner or managing owner thereof resides or has a place of business in Canada, or
    - (iii) where employment thereon is subject to the provisions of the Act by virtue of an agreement between the Government of Canada and the government of the jurisdiction in which that ship or vessel is registered.
- 11. The employment of a person outside Canada, other than a person employed on a ship or vessel as described in section 10, is included in insurable employment where that person
  - (a) normally resides in Canada;
  - (b) is employed outside Canada or partly outside Canada by an employer who is resident or has a place of business in Canada;
  - (c) would be employed in insurable employment if such employment were in Canada; and
  - (d) is not employed in employment that is insurable under the laws of the country in which he is employed.
- 12. Employment in any of the following employments, unless it is excepted employment under subsection 3(2) of the Act or excepted from insurable employment by any other provision of these Regulations, is included in insurable employment:
  - (a) employment of a union member by his union in conducting union business, other than picketing in a labour dispute;
  - (b) employment of a person as an apprentice or trainee notwithstanding that the person does not perform any services for his employer;
  - (c) employment of a person as a clergyman or member of a religious order;

- (d) employment of a person in connection with a barbering or hairdressing establishment, where that person
  - (i) provides any of the services that are normally provided therein, and
  - (ii) is not the owner or proprietor thereof;
- (e) employment of a person as a driver of any taxi, commercial bus, school bus or any other vehicle that is used by a business or public authority for carrying passengers, where that person is not the owner of the vehicle or the proprietor or operator of the business or public authority;
- (f) the position of a person who holds an office, as defined in the Canada Pension Plan,
  - (i) in or under any department or other portion of the public service of Canada set out in Schedule I to the *Public Service Staff Relations Act* or Schedule II or III to the *Financial Administration Act*, or
  - (ii) where the person
    - (A) is appointed to the office and is remunerated therefor under the *Public Service Act* or *Civil Service Act* of a province that, pursuant to subsection 8(1), has agreed to insure all of its employees, or
    - (B) holds the office in or under a corporation, commission or other body that is for all purposes an agent of Her Majesty in right of a province referred to in clause (A); and
- (g) employment of a person who is placed in that employment by a placement or employment agency to perform services for and under the direction and control of a client of the agency where that person is remunerated by the agency for the performance of such services.

SOR/90-761.

# Employment Excepted from Insurable Employment

- 13. (1) Subject to subsection (2), the employment with an employer in any week of a person whose cash earnings are less than 20 per cent of the maximum weekly insurable earnings and who is employed for less than 15 hours is excepted from insurable employment.
- (2) Where the cash earnings of a person for a pay period described in any of the following paragraphs are paid or payable to him otherwise than in respect of weeks, subsection (1) does not apply to the employment of that person during any such pay period;
  - (a) a pay period that is a multiple of a week where
    - (i) the person has cash earnings for each week in the pay period, and the cash earnings for the pay period are equal to or exceed an amount that is a like multiple of the amount of cash earnings referred to in subsection (1), or
    - (ii) the person is employed in each week in the pay period and the total number of hours of employment in the pay period is equal to or exceeds a number of hours that is a like multiple of 15;
  - (b) a pay period that is a semi-monthly pay period where
    - (i) the person has cash earnings for each week or part of a week that falls in the pay period, and the cash earnings for the pay period are equal to or exceed

of any person who is a farmer and without limiting the generality of the foregoing, includes

- (a) clearing land for the purposes of farming,
- (b) cultivation of the soil,
- (c) conservation of the soil, including the construction, maintenance and operations of tile drainage systems, ditches, canals, reservoirs or waterways exclusively for the purposes of farming,
- (d) harvesting, storing or grading any natural product of farming,
- (e) preparing land for the growing and harvesting of wild berries,
- (f) raising bees and producing honey,
- (g) breeding or raising horses, beasts of burden, cattle, sheep, goats, swine, furbearing animals and birds of any kind or producing eggs,
- (h) dairy farming and the processing of milk, butter or cheese on the farm where it is produced,
- (i) producing maple sap, maple syrup or maple sugar, when carried out on a farm for the benefit of any person who is a farmer,
- (j) offering for sale or selling, off the farm for the benefit of the farmer, any of the products of the operations described in paragraphs (a) to (i), if the offering for sale or selling is incidental to those operations, and
- (k) exhibiting, advertising, assembling, freezing, storing, grading, processing, packing and transporting off the farm for the benefit of the farmer, the products described in paragraph (j), if those operations are incidental to the offering for sale or selling described therein;

"agricultural enterprise" means the business of agriculture carried on for the benefit of any person who is a farmer;

"horticulture" means

- (a) the operations relating to the propagating, producing, raising or harvesting of
  - (i) legumes, flowers, shrubs or ornamental grasses, and
  - (ii) seeds, seedlings, grafts and cuttings of legumes, flowers, shrubs or ornamental grasses, and
- (b) the operations relating to landscape gardening where the landscape gardening is incidental to the carrying out of
  - (i) any of the operations described in paragraph (a), or
  - (ii) agriculture,

and includes all the services incidental to the carrying out of any of the operations described in paragraph (a) or (b) if those services are performed at the place where the operations are carried on.

SOR/80-17; SOR/82-745; SOR/83-595; SOR/92-164.

#### PART III

### REDUCTION OF PREMIUM FOR EMPLOYERS WITH WAGE LOSS PLANS

### Interpretation

17. In this Part, "plan" means a wage loss plan that covers insured persons

employed by an employer, and includes a Weekly Indemnity Plan, a Special Weekly Indemnity Plan, a Cumulative Paid Sick Leave Plan and a Special Cumulative Paid Sick Leave Plan referred to in sections 20, 21, 22 and 23, respectively. SOR/85-3; SOR/86-984; SOR/94-739.

# Application

18. This Part applies where insured persons, who are employed by an employer and are covered by a plan that meets the requirements of section 20, 21, 22 or 23, benefit from a reduction of the employer's premium in an amount at least equal to five-twelfths of the reduction.

SOR/79-81; SOR/85-3; SOR/90-761; SOR/94-739.

# Reduction of Employer's Premium Rate

- 19. (1) Subject to subsection (2), an employer's premium rate fixed under subsection 50(1) of the Act shall be reduced, in respect of insured persons employed by that employer who are covered by a plan that meets the requirements of section 20, 21, 22 or 23 and is a qualifying plan pursuant to subsection 24(3), by the percentage by which
- (a) the experience cost ratio calculated under subsection (3) in respect of each category of insured persons covered by such plans is less than
  - (b) the first payer cost ratio calculated under subsection (4) for all insured persons.
- (2) An employer's premium rate fixed under subsection 50(1) of the Act shall not be reduced in respect of
  - (a) an insured person who is not covered under a plan;
  - (b) an insured person who is covered under a plan that does not meet the requirements of section 20, 21, 22 or 23; or
  - (c) an insured person whose eligibility to use days of paid sick leave is deferred under a plan that meets the requirements of section 22 or 23.
- (3) For the purpose of determining the experience cost ratio for a year, the Commission shall, in respect of each category of insured persons covered by plans that meet the requirements of section 20, 21, 22 or 23, divide
  - (a) the average cost of benefits paid under section 11 and paragraph 14(b) of the Act to insured persons whose interruption of earnings was by reason of illness, injury or quarantine

hv

- (b) the average amount of the yearly insurable earnings for the insured persons, with both averages being taken over the three years ending concurrently with the second year preceding the year for which the calculation is made.
- (4) For the purpose of determining the first payer cost ratio for a year, the Commission shall, in respect of all insured persons, divide
  - (a) the average cost of benefits that would have been paid under section 11 and paragraph 14(b) of the Act to insured persons whose interruption of earnings was by reason of illness, injury or quarantine, as estimated by the Commission, if benefits payable under a group sickness or disability wage loss indemnity pian or

paid sick leave plan were disregarded for the purpose of determining benefits otherwise payable to persons under the Act,

by

(b) the average of the yearly insurable earnings for the insured persons, with both averages being taken over the three years ending concurrently with the second year preceding the year for which the calculation is made. SOR/78-710; SOR/82-106; SOR/85-3; SOR/87-614; SOR/89-32; SOR/90-761; SOR/92-164; SOR/93-178; SOR/94-468; SOR/94-739.

### Standards

- 20. The requirements of a Weekly Indemnity Plan are the following:
- (a) an insured person who is employed by an employer and covered by the plan becomes eligible to claim benefits in respect of an illness or injury on or before the first day of the month following
  - (i) completion of a period of not more than three months of continuous employment, or
  - (ii) if the plan is based on an hour-bank principle, the accumulation of not more than 400 hours of active employment;
- (b) where an insured person is required to serve an elimination period during which no benefit is payable under the plan, that period does not exceed 14 consecutive days from the beginning of the period of incapacity due to illness or injury;
- (c) benefits are paid in full regardless of
  - (i) the amount of the benefits that are payable to insured persons under the Act, and
  - (ii) the amount of the benefits that are payable from any other source, if those benefits are not considered as earnings under section 57;
- (d) the benefits payable to an insured person are equivalent to an amount that is equal to or greater than 55% of the insured person's normal weekly insurable earnings;
- (e) subject to the elimination period referred to in paragraph (b), full benefits payable to an insured person are reinstated
  - (i) in the case of the recurrence of an illness or injury, within three months of active employment following their most recent absence due to that illness or injury or, where the plan is based on an hour-bank principle, after the accumulation of not more than 400 hours of active employment by that person following their most recent absence due to that illness or injury, and
  - (ii) in the case of a new illness or injury, within one month of active employment following the most recent absence due to another illness or injury or, where the plan is based on an hour-bank principle, after the accumulation of not more than 150 hours of active employment by that person following their most recent absence due to another illness or injury;

- (f) in any case not referred to in paragraph (e) and subject to the elimination period referred to in paragraph (b), benefits are payable in respect of an illness or injury until the earliest of
  - (i) the end of a period of at least 15 weeks during which the benefits are paid,
  - (ii) the end of the period of incapacity due to the illness or injury,
  - (iii) the date the insured person retires, and
  - (iv) the date of separation for any reason other than illness or injury where notice of the separation was given before the onset of the illness or the occurrence of the injury; and
- (g) the only conditions precluding the payment of benefits to an insured person to whom they would be otherwise payable are conditions that preclude payment to an insured person
  - (i) who is not under the care of a licensed physician,
  - (ii) whose illness or injury is covered by federal or provincial laws respecting workers' compensation, the Canada Pension Plan or An Act respecting the Ouébec Pension Plan,
  - (iii) whose illness or injury is intentionally self-inflicted,
  - (iv) whose illness or injury results from service in the armed forces,
  - (v) whose illness or injury results from war or participation in a riot or in disorderly conduct,
  - (vi) who becomes ill or is injured during a leave of absence or a period of paid vacation,
  - (vii) who is in receipt of benefits under section 18 or 20 of the Act,
  - (viii) whose illness or injury is sustained while committing a criminal offence,
  - (ix) who is engaged in employment for a wage or profit during any period for which the person claims benefits under the plan,
  - (x) who becomes ill or is injured after having lost employment by reason of a stoppage of work attributable to a labour dispute at the place where the person was employed, if the person's right to benefits is reinstated on the person's return to active employment,
  - (xi) who is an inmate of a prison or similar institution,
  - (xii) who is not entitled to benefits payable under the Act because the person is not in Canada,
  - (xiii) whose illness results from the use of drugs or alcohol and who is not receiving continuing treatment for the use of drugs or alcohol,
  - (xiv) who, in respect of an illness or injury resulting from a motor vehicle accident, is covered either by a provincial plan described in paragraph 57(2)(d) or is receiving benefits under a provincial insurance plan that does not preclude the payment of such benefits when benefits are paid under the Act,
  - (xv) who is receiving a retirement pension from the employer,
  - (xvi) who is absent from work because of plastic surgery performed solely for

cosmetic purposes, except where the need for surgery is attributable to an illness or injury, or

(xvii) who, in the case of a recurring disability, is receiving benefits according to a reinstatement provision of a group long-term disability plan, where the reinstatement period under that plan does not exceed six months.

# SOR/82-106; SOR/82-635; SOR/85-3; SOR/94-739.

- 21. The requirements of a Special Weekly Indemnity Plan are the following:
- (a) the plan must be provided or financed, in whole or in part, by an employer that is Her Majesty in right of a province, a Crown corporation incorporated under the laws of a province, a municipal or public authority in a province or an institution primarily controlled, supported or financed by a province;
- (b) the plan must satisfy all the requirements of section 20, except paragraphs 20(e) and (f);
- (c) subject to the elimination period referred to in paragraph 20(b), full benefits payable to an insured person are reinstated within one month of active employment following their most recent absence due to illness or injury; and
- (d) in any case not referred to in paragraph (c) and subject to the elimination period referred to in paragraph 20(b), benefits are payable with respect to the insured person's illness or injury until the earliest of
  - (i) the end of a period of at least 52 weeks during which the benefits are paid,
  - (ii) the end of the period of incapacity due to the illness or injury,
  - (iii) the date the insured person retires, and
  - (iv) the date of separation resulting from any reason other than illness or injury where notice of the separation was given before the onset of the illness or the occurrence of the injury.

### SOR/82-106; SOR/85-3; SOR/89-32.

- 22. The requirements of a Cumulative Paid Sick Leave Plan are the following:
- (a) the plan must satisfy all the requirements of section 20, except paragraphs 20(e) and (f);
- (b) the plan must credit an insured person covered by the plan, after not more than three months of continuous employment, with one or more days of paid sick leave for each subsequent full calendar month of active employment, of which at least one day per month is to be used only for the insured person's illness or injury;
- (c) notwithstanding paragraph (b), the plan may
  - (i) allow the one day or more of paid sick leave to be prorated in relation to the total period of active employment in a calendar month, and
  - (ii) preclude the accumulation of paid sick leave for a calendar month in which the insured person has not been actively employed for at least twice the number of hours in the insured person's normal work week;
- (d) where eligibility to use days of paid sick leave is deferred, in the case of an insured person who is employed on a temporary basis or is serving a probationary period, it cannot be deferred for a period greater than 12 months from the time the insured person commences employment or joins the plan;

- (e) the days of paid sick leave available only in respect of the insured person's illness or injury that are not used for those purposes must be accumulated at the rate prescribed by paragraphs (b) and (c), and the maximum number of days of paid sick leave that may be so accumulated is not less than 75 working days; and
- (f) subject to the elimination period referred to in paragraph 20(b), benefits are payable with respect to the insured person's illness or injury until the earliest of
  - (i) the end of a period during which benefits are paid for at least 75 days,
  - (ii) the end of the period of incapacity due to the illness or injury,
  - (iii) the exhaustion of all accumulated paid sick leave,
  - (iv) the date the insured person retires, and
  - (v) the date of separation for any reason other than illness or injury where notice of the separation was given before the onset of the illness or the occurrence of the injury.

# SOR/85-3; SOR/94-739.

- 23. The requirements of a Special Cumulative Paid Sick Leave Plan are the following:
  - (a) the plan must satisfy all the requirements of section 22; and
  - (b) the plan must allow an insured person covered by the plan to use paid sick leave for pregnancy-related health problems or while remaining at home to care for a child referred to in section 20 of the Act.

# SOR/82-106; SOR/84-31; SOR/85-3; SOR/87-614; SOR/94-739.

- **24.** (1) A plan referred to in section 20, 21, 22 or 23 shall be evidenced by a formal written commitment, including one of the following or a combination thereof:
  - (a) a union or association agreement;
  - (b) an industry-wide plan;
  - (c) a private carrier insurance policy;
  - (d) an undertaking contained in an employee's handbook;
  - (e) a Board of Directors minute that has been implemented;
  - (f) an undertaking contained in a personnel policy bulletin; or
  - (g) a memorandum or other document addressed to employees by their employer.
- (2) Subject to section 27, where a plan referred to in section 20, 21, 22 or 23 becomes a qualifying plan or ceases to be a qualifying plan under subsection (4) at any time during the year for which a reduction of the employer's premium is made under subsection 19(1), the reduction shall be granted for the number of months in the year during which the plan is a qualifying plan.
- (3) A plan is a qualifying plan when it satisfies all the requirements of subsection (1) and section 20 or 21 or, subject to subsection (5), section 22 or 23.
- (4) For the purpose of determining when a plan becomes or ceases to be a qualifying plan under this Part, where the plan becomes or ceases to be a qualifying plan
  - (a) on or before the 15th day of a month, it shall be considered to have done so on the first day of that month; and
  - (b) after the 15th day of a month, it shall be considered to have done so on the first day of the following month.

(5) A plan referred to in section 22 or 23 will be considered a qualifying plan on the date an application is made for a reduction of the employer's premium or the date it becomes a qualifying plan under subsection (4), whichever is the later, if, on that date, each insured person covered by the plan is credited with a number of days of paid sick leave equal to 72 minus the maximum number of days that could have been accumulated by an insured person covered by the plan since its commencement or during the six years preceding that date, whichever is the shorter period.

SOR/82-106; SOR/82-844; SOR/85-3; SOR/87-615; SOR/94-739.

# Application for Reduction of Employer's Premium Rate

- 25. (1) An application for a reduction of the employer's premium in respect of a category of insured persons shall be made to the Commission by an employer and shall
  - (a) be accompanied by a copy of the documents intended to represent the formal commitment referred to in subsection 24(1) or, where those documents have been provided to the Commission with a previous application and have since been amended, by a copy of the amendment;
  - (b) provide all the information necessary to determine whether the plan meets the requirements of this Part; and
  - (c) be accompanied by the employer's undertaking that the insured persons will benefit from the reduction of the employer's premium in an amount at least equal to five-twelfths of the reduction, as required by subsection 50(2) of the Act.
- (2) Where an application referred to in subsection (1) is incomplete or where the Commission requires further information in order to make a decision on the application and the Commission requests that information or documentation from the employer, the employer shall provide the information within 30 days after the request is made and where the information is not provided to the Commission within that time, an officer of the Commission shall make a decision on the existing application. SOR/85-3; SOR/87-614; SOR/90-761; SOR/94-739.
- 26. (1) For the purposes of an application for a reduction of premium rate, an employer shall group the insured persons employed by him into the following groups:
  - (a) insured persons who are covered by a plan that satisfies the requirements of section 20:
  - (b) insured persons who are covered by a plan that satisfies the requirements of section 21;
  - (c) insured persons who are covered by a plan that satisfies the requirements of section 22, except those referred to in paragraph 22(d);
  - (d) insured persons who are covered by a plan that satisfies the requirements of section 23, except those referred to in paragraph 22(d); and
  - (e) all other insured persons, including those referred to in paragraph 22(d).
- (2) Where insured persons are grouped by an employer as required by subsection (1), the employer shall
  - (a) on notification by the Commission that the plan satisfies the requirements of section 20, 21, 22 or 23, request immediately from the Department of National Revenue a separate account number in respect of each group of insured persons;
  - (b) notify the Commission immediately on receipt of those account numbers;

- (c) beginning not later than with the first remittance for the first month from which the premium reduction is applicable, remit to the Department of National Revenue the employer's premium payable in respect of insured persons in each group under those account numbers; and
- (d) for each year for which the employer is notified that the employer's plan satisfies the requirements of section 20, 21, 22 or 23, submit to the Minister of National Revenue, in respect of each separate account number, an information return showing, in respect of all insured persons in the group for which the separate account number was issued, the total amount of insurable earnings, the total amount of employees' premiums and the total amount of employer's premiums.

SOR/85-3; SOR/87-614; SOR/89-32; SOR/90-756; SOR/94-739.

- 27. (1) Where an employer makes an initial application for a reduction of the employer's premium in respect of a category of insured persons covered by a plan that is a qualifying plan under paragraph 24(3), the effective date of the reduction established under subsection 19(1) shall be
  - (a) the first day of the month following the month in which the application is made, where the application is made on or before the 15th day of that month; or
  - (b) the first day of the second month following the month in which the application is made, where the application is made after the 15th day of that month.
- (2) Where an employer makes an initial application for a reduction of the employer's premium in respect of a group of insured persons covered by a plan that is not a qualifying plan under paragraph 24(3), the effective date of the reduction established under subsection 19(1) shall be the date the plan becomes a qualifying plan. SOR/80-17; SOR/85-3; SOR/90-756; SOR/94-739.
- 28. Where an employer has been issued a notice of a reduced premium rate for a year, the employer shall make an annual renewal application within 30 days after the date that a renewal application form is issued to the employer by the Commission. SOR/85-3; SOR/90-756; SOR/94-739.
- 29. Where an application for premium reduction has been made by an employer, an officer of the Commission shall decide whether the employer meets the requirements for receiving a premium reduction under this Part and shall notify the applicant of the decision and of the rate at which premiums are to be remitted.

  SOR/85-3; SOR/94-739.
- **30.** An employer who makes an application referred to in subsection 50(5) of the Act shall produce evidence that a qualifying plan pursuant to paragraph 24(3) was in effect during the period in respect of which the application is made. SOR/85-3; SOR/94-739.

### Modification of Plans

31. Where a plan on the basis of which a reduction of the employer's premium has been granted is revised or modified in whole or in part or is cancelled, the employer shall notify the Commission of the revision, modification or cancellation within 30 days thereafter.

SOR/85-3; SOR/94-739.

### Appeals

32. An employer may appeal to the Commission a decision made pursuant to section 29 or pursuant to subsection 50(5) of the Act or a new decision made pursuant to subsection 50(6) of the Act, within one year after the day on which notice of the decision or new decision is sent to the employer.

SOR/85-3; SOR/94-739.

### Transitional Provisions

- 33. The Commission may reconsider an application for a premium reduction by an employer where the employer
  - (a) has made an application for a premium reduction;
  - (b) has been considered for a reduction for the year 1995; and
  - (c) would have been entitled to a greater reduction if the application had been made after the coming into force of this Part.

SOR/85-3; SOR/94-739.

### **PART IV**

#### BENEFIT

# Claim for Benefit

- 34. (1) Subject to subsection (2), a claim for benefit for a week of unemployment in a benefit period made by a claimant shall be made within three weeks of the week for which benefit is claimed.
- (2) When a claimant has not made a claim for benefit for four or more consecutive weeks, the first claim for benefit for a week of unemployment thereafter shall be made within one week of the week for which benefit is claimed.

### Information Relating to Employment History

- 35. (1) Every employer who employs a person in insurable employment shall, if that person has an interruption of earnings, complete a record of employment in quadruplicate with respect to that person on a form supplied by the Commission.
- (2) Subject to subsection (3), copies of the record of employment completed pursuant to subsection (1) shall be distributed in the following manner:
  - (a) the copies marked "Employee's copy: Part 1" and "Employee's copy: Part 2" shall be delivered or mailed to the insured person not later than five days after the later of
    - (i) the first day of the interruption of earnings; and
    - (ii) the day on which the employer becomes aware of the interruption of earnings;
  - (b) the copy marked "Commission's copy" shall be mailed to the Commission within the time limit set out in paragraph (a); and

- (c) the copy marked "Employer's copy" shall be kept and retained as a part of the employer's records and books of account in accordance with subsection 58(3) of the Act.
- (3) If, for reasons beyond his control, an employer is unable to deliver or mail the copies marked "Employee's copy: Part 1" and "Employee's copy: Part 2" of the completed record of employment to the insured person within the time limit set out in paragraph (2)(a), he shall retain them until
  - (a) such time as they are requested by the Commission or insured person, or
- (b) fifty-two weeks after the time limit set out in paragraph (2)(a), whichever is the earlier.
- (4) The number of weeks of insurable employment and insurable earnings reported in a record of employment with respect to an insured person shall be as determined and allocated pursuant to Parts II and III of the Act and any regulations made under those Parts, but sections 57 and 58 of these Regulations shall not apply in respect of any such determination.
- (5) Where the earnings of a claimant for a pay period that is current when the claimant has a lay-off or separation from employment cannot be ascertained with accuracy, the employer may estimate those earnings for that period.

**SOR**/78-710; **SOR**/79-52; **SOR**/79-348; **SOR**/82-673; **SOR**/83-490; **SOR**/90-75; **SOR**/**90-761**.

- 35.1 (1) Notwithstanding section 35, every employer who, on a day to day basis, employs a person in insurable employment in agriculture or horticulture shall, on the last day worked by that person during any week, complete a Record of Employment with respect to that person on a form supplied by the Commission.
- (2) The copy of the Record of Employment completed pursuant to subsection (1) and marked "Worker's copy" shall be delivered to the insured person on the day it is completed.
- (3) The copy of the Record of Employment completed pursuant to subsection (1) and marked "Employer's copy" shall be kept and retained as part of the employer's records and books of account in accordance with subsection 58(3) of the Act.
- (4) If, for reasons beyond his control, an employer is unable to deliver the copy marked "Worker's copy" in accordance with subsection (2), he shall
  - (a) where he knows the insured person's mailing address, mail the copy to that person; or
  - (b) where that person's mailing address is not known, retain the copy until
    - (i) it is requested by the Commission,
    - (ii) it is requested by the person, or
    - (iii) 52 weeks have elapsed since it was completed,

whichever occurs first.

SOR/83-351; SOR/90-761.

36. (1) Where an employer has failed to deliver a record of employment to an nsured person or the Commission, pursuant to section 35, or the employer is not available or is unable to provide information respecting the employment history and insurable earnings of a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer's records are destroyed or lost, a claimant because the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respecting the employer is not available to provide information respectively.

ant may prove his employment history and insurable earnings by providing a statement containing such evidence as the Commission considers satisfactory for the purpose.

- (2) [Revoked SOR/88-142.]
- (3) All the weeks of insurable employment reported in a record of employment shall be determined to have occurred consecutively and to be weeks that immediately preceded and included the week in which the lay-off or separation occurred.
  - (4) [Revoked SOR/92-164.]
  - (5) [Revoked SOR/90-164.]
- (6) Notwithstanding subsection 35(4) and section 36.2, for the purposes of Part I of the Act, the number of weeks of insurable employment in any one employment period of a claimant shall not be greater than the number of weeks or part weeks that falls within that employment period.
- (7) Where a bankrupt employer or the trustee of the bankrupt employer has not provided the Commission with a record of employment for an insured person, the Commission may, in respect of that person, determine the number of insurable weeks and the amount of insurable earnings for benefit purposes on the basis of the payroll and personnel records of the bankrupt employer provided to the Commission by the trustee. SOR/79-615; SOR/83-350; SOR/84-32; SOR/87-614; SOR/88-142; SOR/88-277; SOR/90-756; SOR/90-761; SOR/92-164; SOR/94-440.
- 36.1 The earnings to be taken into account for the purpose of determining the average weekly insurable earnings in the qualifying weeks of a claimant are those earnings for which a premium was payable.

  SOR/88-142.
- 36.2 For the purposes of Part I of the Act, where a claimant's earnings were paid or payable in the qualifying period for a period otherwise than in respect of weeks (hereinafter called the "pay period"), the number of weeks that are to be taken as weeks of insurable employment in any one employment period shall
  - (a) where the pay period consists of seven consecutive days and begins on a day other than Sunday and
    - (i) the claimant has cash earnings for each pay period and the cash earnings for the pay period are equal to or exceed 20 per cent of the maximum weekly insurable earnings, or
    - (ii) the claimant is employed in each pay period for a total number of hours that is equal to or exceeds 15 hours,

be equal to the number of pay periods; and

- (b) where the pay period consists of more than one period of seven consecutive days and begins on a day other than Sunday and
  - (i) the claimant has cash earnings for each period of seven consecutive days in the pay period, and the cash earnings for the pay period are equal to or exceed the product obtained by multiplying the amount of cash earnings referred to in paragraph (a) by the number of periods of seven consecutive days in the pay period, or
  - (ii) the claimant is employed in each period of seven consecutive days in the pay period, and the total number of hours of employment in the pay period is

equal to or exceeds the product obtained by multiplying 15 by the number of periods of seven consecutive days in the pay period,

be equal to the number of periods of seven consecutive days in the pay period. SOR/94-440.

- 36.3 (1) A dependant of a claimant or of the spouse of a claimant is a person who is related to the claimant or the spouse in the manner described in subsection 251(6) of the *Income Tax Act*.
- (2) The spouse of a claimant is the person who is married to the claimant, and includes a person described in subsection 252(4) of the *Income Tax Act*.
- (3) For the purposes of paragraph 13(1)(b) of the Act, the following circumstances are prescribed as circumstances which must exist in relation to one or more dependants of a claimant or of the spouse of the claimant:
  - (a) a child tax benefit as provided for in section 122.61 of the *Income Tax Act* is payable to either the claimant or the spouse during the month in which the claimant makes a claim for the benefit rate prescribed by paragraph 13(1)(b) of the Act; or
  - (b) the claimant or the spouse provides support to a dependant of the claimant or of the spouse of the claimant.

SOR/94-468.

# Interruption of Earnings

- 37. (1) Subject to this section, an interruption of earnings occurs when, following a period of employment with an employer, an insured person has a lay-off or separation from that employment and has or will have a period of seven or more consecutive days during which no work is performed for that employer and in respect of which no earnings that arise from that employment, other than earnings described in subsection 58(12), are payable or allocated.
- (2) An interruption of earnings from an employment occurs in respect of an insured person at the beginning of the week in which a reduction in earnings occurs, of more than 40 per cent in the insured person's normal weekly earnings, because the insured person ceases to work in that employment by reason of illness, injury, quarantine, pregnancy or the need to care for a child or children referred to in subsection 20(1) of the Act.
- (3) A period of leave referred to in subsection 10(4) of the Act does not constitute an interruption of earnings regardless of whether the period of leave is remunerated.
- (4) Where an insured person is employed under an employment agreement under which the usual remuneration for the employment is payable in respect of a period greater than a week, regardless of the amount of work performed in that period, no interruption of earnings of that insured person occurs during that period, regardless of the time at which or the manner in which the remuneration is paid.
  - (5) An interruption of earnings of an insured person occurs only
  - (a) in the case of an insured person who is engaged or employed in the sale or purchase of real estate on a commission basis and holds a licence to sell real estate issued by a provincial authority, when

- (i) the licence of the insured person is surrendered, suspended or revoked, or
- (ii) the insured person ceases to work in that employment by reason of a circumstance referred to in subsection (2); and
- (b) in the case of an insured person who is employed under an employment agreement and whose earnings, from that employment consist mainly of commissions, when
  - (i) the insured person's employment agreement is terminated, or
  - (ii) the insured person ceases to work in that employment by reason of a circumstance referred to in subsection (2).
- (6) A period of leave referred to in subsection 10(3) of the Act does not constitute an interruption of earnings, regardless of the time at which or the manner in which remuneration is paid.

SOR/79-81; SOR/82-778; SOR/84-32; SOR/88-277; SOR/90-756; SOR/92-164.

- 38. [Revoked SOR/83-490.]
- 39. [Revoked SOR/90-756.]
- 40. [Revoked SOR/90-756.]

### Payments in Advance

- 41. The Commission may pay benefits for a week of unemployment to a claimant in advance of the normal and customary time for paying benefits where
  - (a) that unemployment arises from the occurrence of a fire, flood, hurricane, epidemic or other natural disaster or act of God at the factory, workshop or other premises or in the area where the claimant is employed; or
  - (b) that week of unemployment is
    - (i) the week in which Christmas Day falls or the week that immediately precedes the week in which Christmas Day falls, or
    - (ii) a week during which the claimant is attending an apprenticeship course or apprenticeship program to which the claimant has been referred under subsection 26(1) of the Act.

SOR /91-451.

### Working a Full Working Week Employed Person

- 42. (1) A claimant shall be deemed to have worked a full working week during each week in the two-week period reported upon in the declaration filed when making a claim for benefit where the claimant
  - (a) is a railway employee;
  - (b) is remunerated on a mileage basis; and
  - (c) is remunerated at twice the maximum weekly insurable earnings or more in that two-week period.
- (2) Notwithstanding section 44, a claimant who is employed in agriculture or horticulture shall be regarded as having worked a full working week during any week in which he works
  - (a) not less than 5 days; and

- (b) not less than 40 hours in the aggregate.
- (3) Where, in any week, a claimant
- (a) does not work on a holiday, or
- (b) by reason of a holiday does not work on the working day that immediately precedes or immediately follows that holiday,

he shall be regarded as having worked a full working week if, on each of the remaining working days in that week, he works a number of hours at least equal to the number that he would normally work.

- (4) [Revoked SOR/90-756.]
- (5) Where an insured person is employed under an employment agreement under which the usual remuneration for that employment is payable in respect of a period greater than a week, regardless of the amount of work performed in that period, each week that falls wholly in that period is a full working week for that insured person. SOR/90-756; SOR/92-164.

# Working a Full Working Week Self-employed Person

- 43. (1) Subject to subsections (2) and (3), where a claimant is
- (a) self-employed or engaged in the operation of a business on his own account or in partnership or a co-adventure, or
- (b) employed in any employment other than that described in paragraph (a) in which he controls his working hours,

he shall be regarded as working a full working week.

- (2) Where a claimant is employed as described in subsection (1) and the employment is so minor in extent that a person would not normally follow it as a principal means of livelihood, he shall, in respect of that employment, not be regarded as working a full working week.
- (3) Where a claimant is employed in farming and subsection (2) does not apply to his employment, he shall not be regarded as working a full working week at any time during the period that begins with the week in which October 1st falls and ends with the week in which March 31st falls, if he proves to the satisfaction of the Commission that during that period,
  - (a) he did not work; or
  - (b) the work he performed was so minor in extent that it would not have prevented him from accepting full-time employment.

# Working Week

- 44. (1) A working week of a claimant, other than a claimant referred to in section 43, is a number of hours, days or shifts normally worked in a calendar week by persons in his grade, class or shift at the factory, workshop or other premises at which he is or was employed.
- (2) If the number of hours, days or shifts normally worked in a calendar week by a person in the claimant's grade, class or shift at the factory, workshop or other premises at which he is or was employed, is the number that is normally worked by persons in part-time employment and is less than the number of hours, days or shifts normally

worked in a calendar week by persons employed in full-time employment in the employment that is closest in nature to the claimant's employment, the claimant's working week shall be that pertaining to such full-time employment.

(3) The working week of a claimant other than a claimant referred to in section 43, who is remunerated on a piece, mileage of other unit rate, is the number of days normally worked in a calendar week by persons in the claimant's grade, class or shift at the factory, workshop or other premises at which the claimant is or was employed.

# Working Day

45. For the purposes of section 14 of the Act, a working day is any day of the week except Saturday and Sunday.

SOR/90-761.

# Earnings in the Waiting Period

- 46. (1) Subject to this section, if a claimant has earnings in respect of any time that falls in his waiting period, an amount equal to such earnings shall be deducted from the benefits payable in respect of the first three weeks for which benefits are otherwise payable.
- (2) The maximum amount deductible under subsection (1) in respect of a claimant's earnings for any one week in his waiting period is an amount equal to the rate of weekly benefit payable to him.
- (3) For the purpose of calculating the earnings of a claimant during the waiting period referred to in subsection (1), account shall not be taken of amounts paid or payable
  - (a) under a wage-loss indemnity plan by reason of illness, injury, quarantine, pregnancy or care of a child or children referred to in subsection 20(1) of the Act; or
  - (b) by an employer in respect of sick, maternity or adoption leave or leave for the care of a child or children referred to in subsection 20(1) of the Act.

SOR/78-710; SOR/79-52; SOR/84-32; SOR/88-277; SOR/90-756.

### Additional Conditions and Terms in Relation to Teachers

**46.1** (1) In this section,

"teaching" means the occupation of teaching in a pre-elementary, an elementary or a secondary school, including a technical or vocational school;

- "non-teaching period" means the period that occurs annually at regular or irregular intervals during which no work is performed by a significant number of people engaged in teaching.
- (2) A claimant who was employed in teaching for any part of the qualifying period is not entitled to receive benefits, other than those payable under sections 18 and 20 of the Act, for any week of unemployment that falls in any non-teaching period of that claimant
  - (a) until his contract of employment for teaching has terminated;
  - (b) unless his employment in teaching was on a casual or substitute basis; or

- (c) unless he qualifies to receive benefits on the basis of employment in an occupation other than teaching.
- (3) Where a claimant who was employed in teaching for any part of his qualifying period qualifies to receive benefits on the basis of employment in an occupation other than teaching, the amount of benefit payable for a week of unemployment that falls within his non-teaching period shall be restricted to the amount that is payable in respect to the employment upon which he qualified.

SOR/80-536; SOR/83-516; SOR/84-32; SOR/85-711; SOR/87-614; SOR/88-277; SOR 90-756.

### Sickness

- 47. (1) A claimant who, pursuant to paragraph 14(b) of the Act, alleges that the claimant is incapable of work by reason of illness, injury or quarantine shall at the claimant's own expense provide to the Commission a certificate completed by a medical doctor or other medical professional supplying such information with respect to the nature and probable duration of the illness, injury or quarantine and any other circumstance relating thereto as proves the claimant's incapability to work.
- (2) Notwithstanding that a certificate is furnished by a claimant pursuant to subsection (1), the Commission may require a claimant to undergo a medical examination at such time and place as it may reasonably direct for the purpose of determining the nature of the illness, injury or quarantine, the physical and mental condition of the claimant, the probable duration of the incapacity and any other circumstances relating thereto.
- (3) A medical examination referred to in subsection (2) shall be made at the expense of the Commission and a claimant who undergoes such an examination shall be paid such reasonable travel allowances and other expenses as are approved by the Commission.
  - (4) [Revoked SOR/83-490.]
  - (5) [Revoked SOR/83-490.]
- (6) For the purposes of paragraphs 7(2)(a) and 14(b) and subsection 30(3) of the Act, illness, injury or quarantine is any illness, injury or quarantine that renders a claimant incapable of performing the functions of the claimant's regular or usual employment or of other suitable employment.
- (7) A pregnancy that is terminated within the first 19 weeks of that pregnancy is an illness for the purposes of paragraph 14(b) of the Act.
- (8) The Commission may waive the waiting period in respect of the benefit period of a claimant if
  - (a) he qualifies to receive benefit in that benefit period by reason of his having had an interruption of earnings within the meaning of subsection 37(2); and
  - (b) after he ceased to work, allowances, moneys or other benefits are payable to him by his employer or former employer as sick leave pay.

SOR/79-81; SOR/82-44; SOR/83-490; SOR/84-32; SOR/84-632; SOR/90-761.

# Pregnancy

48. (1) A claimant who, for the purposes of section 18 of the Act, is required to prove pregnancy shall, at her own expense,

- (a) furnish a certificate completed by a medical doctor in respect of the pregnancy setting out the expected date of confinement; or
- (b) furnish such other evidence as the Commission may require.
- (2) A claimant shall, on the report made when claiming benefit for the week in which her child is born, give the date of birth of the child.
  - (3) [Revoked SOR/79-481.]
- (4) For the purposes of paragraph 7(2)(a) of the Act, pregnancy is any pregnancy that renders a claimant incapable of performing the functions of her regular or usual employment or other suitable employment.

SOR/79-181; SOR/79-421; SOR/79-465; SOR/79-481; SOR/80-17; SOR/90-761.

# "Bona fide" Defined

- 49. (1) For the purposes of section 31 of the Act and subject to subsection (2), a stoppage of work at a factory, workshop or other premises is terminated when
  - (a) the work-force at the factory, workshop or other premises attains at least 85 per cent of its normal level; and
  - (b) the level of activities in respect of the production of goods or services at the factory, workshop or other premises attains at least 85 per cent of its normal level.
- (2) Where, in respect of a stoppage of work, an occurrence prevents the attainment of at least 85 per cent of the normal level of the work-force or activities in respect of the production of goods or services at a factory, workshop or other premises, the stoppage of work terminates
  - (a) if the occurrence is a discontinuance of business, a permanent restructuring of activities or an act of God, when the level of the work-force and of those activities attains at least 85 per cent of that normal level as adjusted by taking that occurrence into account; and
  - (b) if the occurrence is a change in economic or market conditions or in technology, when
    - (i) there is a resumption of activities at the factory, workshop or other premises, and
    - (ii) the level of the work-force and of those activities attains at least 85 per cent of that normal level as adjusted by taking that occurrence into account.
- (3) For the purposes of calculating the percentages referred to in subsections (1) and (2), no account shall be taken of exceptional or temporary measures taken by the employer during the stoppage of work for the purpose of off-setting the effects of the stoppage.

SOR/90-756.

- 49.1 (1) Subject to subsection (2), where a claimant loses a part-time employment or is unable to resume a part-time employment for any reason mentioned in subsection 31(1) of the Act, the number of days of disentitlement of that claimant is five days per week ending on the occurrence, in respect of the part-time employment, of an event referred to in paragraph 31(1)(a) or (b) of the Act.
- (2) Where a claimant loses a part-time employment or is unable to resume a part-time employment for any reason mentioned in subsection 31(1) of the Act, the number

of days of disentitlement of that claimant in a week is, for the percentage that is set out in column I of the table to this subsection and is the ratio between the claimant's average weekly earnings in that part-time employment and the average weekly insurable earnings in the claimant's qualifying weeks, the corresponding number of days of disentitlement set out in column II, ending on the occurrence, in respect of the part-time employment, of an event referred to in paragraph 31(1)(a) or (b) of the Act. SOR/90-756.

TABLE				
Column I	Column II			
	Number of			
	Days of			
Percentage	Disentitlement			
more than 0 but not more than 10	0			
more than 10 but not more than 30	1			
more than 30 but not more than 50	2			
more than 50 but not more than 70	3			
more than 70 but not more than 90	4			
more than 90	5			

#### Payments Pending a Coverage Decision

- **50.** (1) Subject to subsection (2), where, with respect to a claim for benefit, an application is made pursuant to paragraph 61(3)(a), (c) or (d) of the Act to determine the question of whether a claimant is or was employed in insurable employment in any week, no benefit is payable in respect of that claim until the later of
  - (a) the time that the question is finally determined by the Minister of National Revenue, and
  - (b) the time that
    - (i) if an appeal from the decision of the Minister of National Revenue is filed with the Tax Court of Canada pursuant to section 70 of the Act, the decision of the Tax Court is handed down,
    - (ii) if an application is made to the Federal Court of Appeal pursuant to section 28 of the Federal Court Act to review and set aside the decision of the Tax Court of Canada, the decision of the Federal Court of Appeal is handed down, or
    - (iii) if an application is made to the Supreme Court of Canada for leave to appeal from the decision of the Federal Court of Appeal, the final decision of the Supreme Court is handed down.
- (2) Subsection (1) does not apply if the claimant qualifies to receive benefits under the Act on the basis of weeks of insurable employment other than the weeks that are the subject of the application.
- SOR/83-490; SOR/83-838; SOR/84-162; SOR/90-761; SOR/92-164.

#### Courses of Instruction

51. (1) In this section, "course or program" means a course or program referred to in subsection 26(1) of the Act.

- (2) The benefit period of a claimant who attends a course or program is extended under subsection 26(2) of the Act to the end of the third week after the week in which the claimant completes or leaves the course or program with cause where that benefit period
  - (a) would, but for this subsection, otherwise terminate; and
  - (b) is current when the claimant begins attendance at, or is established while the claimant is attending, the course or program.
  - (2.1) [Revoked SOR/91-146.]
  - (2.2) [Revoked SOR/85-871.]
- (3) For the purpose of subsection 26(4) of the Act, the rate of weekly benefit payable to a claimant who attends a course or program shall be an amount equal to the greater of
  - (a) the weekly amount payable under section 13 of the Act, and
  - (b) the weekly amount of basic training allowance that could be paid pursuant to section 5.1 of the *National Training Regulations*.
- (4) Where an allowance is paid to a claimant for a week in a benefit period in respect of attendance at a course or program and benefit would have been payable to him for that week if that training allowance had not been paid, benefit shall be deemed to have been paid to him for that week.
- (5) An amount equal to the aggregate of any allowances payable to a claimant for or in respect of a week during which the claimant is attending a course or program, excluding any dependant care, travel, commuting, living-away-from-home or disability allowance payable under any of sections 108 to 111.1 or any similar allowance payable under any other federal Act or under any provincial Act, shall be deducted from any benefit payable to the claimant in respect of that week.

SOR/79-615; SOR/82-822; SOR/84-633; SOR/84-921; SOR/85-289; SOR/85-871; SOR/87-614; SOR/90-761; SOR/91-73; SOR/91-109; SOR/91-146; SOR/92-164; SOR/92-588.

(6) [Revoked SOR/92-164.]

#### Prescribed Weeks

- 51.1 (1) For the purposes of paragraph 6(4)(c) of the Act, a prescribed week is
- (a) a week in respect of which a claimant has received or will receive
  - (i) workers' compensation payments, other than permanent settlement workers' compensation payments,
  - (ii) under a wage-loss indemnity plan, any earnings by reason of illness, injury, quarantine, pregnancy or care of a child or children referred to in subsection 20(1) of the Act,
  - (iii) indemnity payments referred to in paragraph 57(2)(f), or
  - (iv) earnings because of which, pursuant to section 15 of the Act, no benefit is payable to the claimant;
- (b) a week in which the claimant was
  - (i) attending a course or program of instruction or training to which he was referred by such authority as the Commission may designate,

- (ii) prevented from establishing an interruption of earnings by virtue of the allocation of earnings pursuant to section 173 [Reg. 58],
- (iii) serving a week of the waiting period; or
- (iv) serving a disqualification referred to in section 30.1 of the Act; or
- (c) a week of unemployment due to a stoppage of work attributable to a labour dispute at the factory, workshop or other premises at which the claimant was employed.
- (2) For the purposes of this section, a week that is taken into account under any paragraph or subparagraph of subsection (1) may not be taken into account under any other paragraph or subparagraph of that subsection.

SOR/79-421; SOR/79-465; SOR/79-481; SOR/84-32; SOR/88-277; SOR/90-756; SOR/93-178.

## Rates of Unemployment

- 52. (1) Subject to subsection (2), the regional rate of unemployment that applies to a claimant is the average of the seasonally adjusted monthly rates of unemployment for the last three month period for which statistics were produced by Statistics Canada immediately preceding the week referred to in subsection 9(1) of the Act
  - (a) for the purpose of applying subsections 6(2) and 11(2) and Part VIII of the Act, for the region in which the claimant was ordinarily resident in that week; or
  - (b) for the purpose of applying subsection 6(2) and Part VIII of the Act, where the claimant was ordinarily resident outside Canada during that week, for the region in which the claimant was last employed in insurable employment in Canada.
- (2) Where a claimant referred to in paragraph (1)(a) is ordinarily resident so near to the boundaries of more than one region that it is unclear in which region the claimant resides, the regional rate of unemployment that applies to that claimant is the highest rate for those regions.
- (3) Where a claimant referred to in paragraph (1)(b) was last employed in insurable employment in Canada so near to the boundaries of more than one region that it is unclear in which region the claimant was employed, the regional rate of unemployment that applies to that claimant is the highest rate for those regions.
- (4) The seasonally adjusted monthly rate of unemployment referred to in subsection (1) is obtained by using the regional rates of unemployment produced by Statistics Canada that incorporate an estimate of the rates of unemployment for status Indians living on Indian reserves.

SOR/79-421; SOR/79-465; SOR/79-481; SOR/90-756.

# Suspension of Benefit Pending an Appeal

53. Benefits are not payable pursuant to a decision of a board of referees if, within 21 days of the day on which the decision is given, the Commission appeals to an umpire on the ground that the board has erred in law or did not take into account a provision of the Act or these Regulations.

# Resident Out of the Jurisdiction

54. (1) Subject to section 14 of the Act, a claimant is not disentitled from receiving benefits for the reason that the claimant is outside Canada

- (2) The benefit period of a claimant who attends a course or program is extended under subsection 26(2) of the Act to the end of the third week after the week in which the claimant completes or leaves the course or program with cause where that benefit period
  - (a) would, but for this subsection, otherwise terminate; and
  - (b) is current when the claimant begins attendance at, or is established while the claimant is attending, the course or program.
  - (2.1) [Revoked SOR/91-146.]
  - (2.2) [Revoked SOR/85-871.]
- (3) For the purpose of subsection 26(4) of the Act, the rate of weekly benefit payable to a claimant who attends a course or program shall be an amount equal to the greater of
  - (a) the weekly amount payable under section 13 of the Act, and
  - (b) the weekly amount of basic training allowance that could be paid pursuant to section 5.1 of the *National Training Regulations*.
- (4) Where an allowance is paid to a claimant for a week in a benefit period in respect of attendance at a course or program and benefit would have been payable to him for that week if that training allowance had not been paid, benefit shall be deemed to have been paid to him for that week.
- (5) An amount equal to the aggregate of any allowances payable to a claimant for or in respect of a week during which the claimant is attending a course or program, excluding any dependant care, travel, commuting, living-away-from-home or disability allowance payable under any of sections 108 to 111.1 or any similar allowance payable under any other federal Act or under any provincial Act, shall be deducted from any benefit payable to the claimant in respect of that week.

SOR/79-615; SOR/82-822; SOR/84-633; SOR/84-921; SOR/85-289; SOR/85-871; SOR/87-614; SOR/90-761; SOR/91-73; SOR/91-109; SOR/91-146; SOR/92-164; SOR/92-588.

(6) [Revoked SOR/92-164.]

#### Prescribed Weeks

- 51.1 (1) For the purposes of paragraph 6(4)(c) of the Act, a prescribed week is
- (a) a week in respect of which a claimant has received or will receive
  - (i) workers' compensation payments, other than permanent settlement workers' compensation payments,
  - (ii) under a wage-loss indemnity plan, any earnings by reason of illness, injury, quarantine, pregnancy or care of a child or children referred to in subsection 20(1) of the Act,
  - (iii) indemnity payments referred to in paragraph 57(2)(f), or
  - (iv) earnings because of which, pursuant to section 15 of the Act, no benefit is payable to the claimant;
- (b) a week in which the claimant was
  - (i) attending a course or program of instruction or training to which he was referred by such authority as the Commission may designate,

- (ii) prevented from establishing an interruption of earnings by virtue of the allocation of earnings pursuant to section 173 [Reg. 58],
- (iii) serving a week of the waiting period; or
- (iv) serving a disqualification referred to in section 30.1 of the Act; or
- (c) a week of unemployment due to a stoppage of work attributable to a labour dispute at the factory, workshop or other premises at which the claimant was employed.
- (2) For the purposes of this section, a week that is taken into account under any paragraph or subparagraph of subsection (1) may not be taken into account under any other paragraph or subparagraph of that subsection.

SOR/79-421; SOR/79-465; SOR/79-481; SOR/84-32; SOR/88-277; SOR/90-756; SOR/93-178.

## Rates of Unemployment

- 52. (1) Subject to subsection (2), the regional rate of unemployment that applies to a claimant is the average of the seasonally adjusted monthly rates of unemployment for the last three month period for which statistics were produced by Statistics Canada immediately preceding the week referred to in subsection 9(1) of the Act
  - (a) for the purpose of applying subsections 6(2) and 11(2) and Part VIII of the Act, for the region in which the claimant was ordinarily resident in that week; or
  - (b) for the purpose of applying subsection 6(2) and Part VIII of the Act, where the claimant was ordinarily resident outside Canada during that week, for the region in which the claimant was last employed in insurable employment in Canada.
- (2) Where a claimant referred to in paragraph (1)(a) is ordinarily resident so near to the boundaries of more than one region that it is unclear in which region the claimant resides, the regional rate of unemployment that applies to that claimant is the highest rate for those regions.
- (3) Where a claimant referred to in paragraph (1)(b) was last employed in insurable employment in Canada so near to the boundaries of more than one region that it is unclear in which region the claimant was employed, the regional rate of unemployment that applies to that claimant is the highest rate for those regions.
- (4) The seasonally adjusted monthly rate of unemployment referred to in subsection (1) is obtained by using the regional rates of unemployment produced by Statistics Canada that incorporate an estimate of the rates of unemployment for status Indians living on Indian reserves.

SOR/79-421; SOR/79-465; SOR/79-481; SOR/90-756.

# Suspension of Benefit Pending an Appeal

53. Benefits are not payable pursuant to a decision of a board of referees if, within 21 days of the day on which the decision is given, the Commission appeals to an umpire on the ground that the board has erred in law or did not take into account a provision of the Act or these Regulations.

## Resident Out of the Jurisdiction

54. (1) Subject to section 14 of the Act, a claimant is not disentitled from receiving benefits for the reason that the claimant is outside Canada

- (a) for the purpose of undergoing medical treatment in a hospital or similar institution outside Canada, if the treatment is not available in Canada;
- (b) for a period of not more than seven consecutive days to attend the funeral of a member of the claimant's immediate family or of a close relative;
- (c) for a period of not more than seven consecutive days to accompany a member of the claimant's immediate family to a medical facility outside Canada; or
- (d) for a period of not more than seven consecutive days to visit a member of the claimant's immediate family who is gravely ill.
- (1.1) For the purposes of subsection (1),
- (a) the following persons are considered to be part of a claimant's immediate family, namely the claimant's father, mother, stepfather, stepmother, foster parent, brother, sister, stepbrother, stepsister or spouse, the child of the claimant or of the claimant's spouse or the ward of the claimant, the claimant's father-in-law or mother-in-law, a dependant or a relative residing in the claimant's household or a relative with whom the claimant permanently resides; and
- (b) a close relative includes a grandparent, grandchild, son-in-law, daughter-in-law, brother-in-law, sister-in-law, uncle, aunt, niece and nephew.
- (1.2) In paragraph (1.1)(a), "spouse" has the same meaning as in the *Income Tax Act*.
- (2) A person who is a claimant in Canada is not disentitled from receiving benefits in respect of pregnancy or the care of a child or children referred to in subsection 20(1) of the Act, for the sole reason that the person is not in Canada.
- (3) A person who is a major attachment claimant whose most recent interruption of earnings prior to making a claim for benefits is from insurable employment out of Canada is not disentitled from receiving benefits for the sole reason that the person is out of Canada if
  - (a) the benefits are in respect of pregnancy or the care of a child or children referred to in subsection 20(1) of the Act; or
  - (b) the person proves that the person is incapable by reason of illness, injury or quarantine from performing the duties of the person's regular or usual employment or other suitable employment.
- (4) Subject to subsection (5), a claimant who resides out of Canada, other than a major attachment claimant referred to in subsection (3), is not disentitled from receiving benefits for the sole reason of that residence if
  - (a) the claimant resides temporarily or permanently in a state of the United States that is contiguous to Canada and
    - (i) is available for work in Canada, and
    - (ii) is able to report personally at an office of the Commission in Canada at such time as the Commission may direct; or
  - (b) the claimant
    - (i) resides temporarily or permanently in one of the following places in respect of which the Commission has not suspended the application of the Agreement between Canada and the United States respecting Unemployment Insurance, as amended to June 21, 1985, namely,

- (A) the District of Columbia,
- (B) Puerto Rico,
- (C) the Virgin Islands, or
- (D) any state of the United States, and
- (ii) proves eligibility for benefits under that Agreement.
- (5) Subject to subsection (8), in respect of a claimant who is not disentitled from receiving benefits under subsections (3) and (4), the maximum number of weeks for which benefits may be paid in a benefit period is
  - (a) in the case of benefits for a reason referred to in subsection 11(3) of the Act, the applicable number of weeks referred to in subsections 11(3), (4), (5) and (7) of the Act; and
  - (b) in any other case, in respect of the number of weeks of insurable employment in the claimant's qualifying period set out in column I of the table to this subsection, the corresponding number of weeks set out in column II.

**TABLE** 

Column I	Column II
Number of Weeks of	Number of Weeks of
Insurable Employment	Benefit
12	10
13	10
14	11
15	11
16	12
17	12
18	13
19	13
20	14
21	14
22	15
23	15
24	16
25	16
26	17
27	17
28	18
29	18
30	19
31	19
32	20
33	20
34	21
35	21
36	22
37	22
38	23
39	23

TABLE

Column I	Column II
Number of Weeks of	Number of Weeks of
Insurable Employment	Benefit
40	24
41	25
42	26
43	27
44	28
45	29
46	30
47	31
48	32
49	33
50	34
51	35
52	36

- (6) Subject to subsection (8), a claimant referred to in subsections (3) and (4) for whom a benefit period has been established and who subsequently becomes resident in Canada continues to be entitled to receive benefits for not more than the maximum number of weeks referred to in subsection (5).
- (7) Subject to subsection (8), in respect of a claimant for whom a benefit period has been established in Canada and who subsequently becomes a claimant referred to in subsection (4), the maximum number of weeks for which benefit may be paid in the benefit period is the greater of
  - (a) the number of weeks for which the claimant has already received benefits in Canada, and
  - (b) the number of weeks to which the claimant would have been entitled under subsection (5) if the claimant had been temporarily or permanently resident in a place referred to in subsection (4) when the benefit period was established.
- (8) A claimant who is not in Canada or a claimant referred to in subsection (6) may, in a benefit period, combine weeks of benefit to which the claimant is entitled under paragraph (5)(a) and paragraph (5)(b) or subsection (7), but if the claimant is entitled under paragraph (5)(b) or subsection (7)
  - (a) to more than 30 weeks of benefit, the total number of weeks of benefit payable under paragraph (5)(a) and paragraph (5)(b) or subsection (7) shall not exceed the claimant's entitlement under paragraph (5)(b) or subsection (7); and
  - (b) to 30 or fewer weeks of benefit, the claimant may, subject to the applicable maximums, receive a greater number of weeks of benefit where the claimant is also entitled to benefit under paragraph (5)(a), but the total number of weeks of benefit shall not exceed 30.

SOR/79-348; SOR/82-44; SOR/83-490; SOR/84-32; SOR/87-614; SOR/88-277; SOR/90-756; SOR/94-446; SOR/94-468; SOR/94-685.

#### Inmates of an Institution

55. A claimant who is an inmate of a prison or similar institution and who has been

granted parole, day parole or temporary absence or a certificate of availability for the purpose of seeking and accepting employment in the community is not disentitled from receiving benefit by reason only of section 32 of the Act. SOR/90-761.

#### Persons of Unsound Mind and Deceased Persons

- 56. (1) Where an initial claim for benefit or a claim for benefit for a week of unemployment is made to the Commission on behalf of
  - (a) a person of unsound mind, or
  - (b) an incapacitated person,

the Commission shall authorize payment of the benefit to anyone acting on behalf of the person where it is proved that the person meets the requirements of Part I or Part VIII of the Act.

- (2) Where an initial claim for benefit or a claim for benefit for a week of unemployment is made to the Commission by the legal representative of a deceased person, the Commission shall authorize payment of the benefit to the legal representative where it is proved that the deceased person met the requirements of Part I or Part VIII of the Act.
- (3) For the purposes of subsection (2), "legal representative" means the executor or administrator, as the case may be, of the estate of the deceased person.
- (4) Notwithstanding subsection (2), where the total assets of the estate of a deceased person are not of sufficient value to warrant obtaining
  - (a) in the case of an intestate succession, letters of administration; or
- (b) in the case of a testate succession, probate of the will of the deceased person, the person, or any one of the persons, entitled in law to succeed to the property of the deceased person may make a claim for benefit, in accordance with subsections (5) and (6), which benefit is to be made payable to him.
- (5) The claim for benefit referred to in subsection (4) shall be on a form supplied or approved by the Commission and shall include
  - (a) a statutory declaration signed by the applicant stating that he is a person entitled in law to succeed to the property of the deceased person; and
  - (b) a promise signed by the applicant to repay to the Receiver General any moneys paid in error to the applicant.
- (6) In addition to the claim for benefit referred to in subsection (4), there shall be submitted:
  - (a) a copy of the will of the deceased person, if one exists; and
  - (b) a release of all claims in respect of the amount payable, signed by all persons other than the applicant if any such persons exist, entitled in law to succeed to the property of the deceased person.
- (7) For the purposes of sections 79 and 80 of the Act, the person making the claim on behalf of another person referred to in subsection (1) or (2) may make an appeal on behalf of that other person.

SOR/81-1008; SOR/90-761.

#### Workforce Reduction Process

56.1 (1) Subject to the Act and these Regulations, but notwithstanding sections 28

and 30.1 of the Act, a claimant who has left employment in accordance with an employer workforce reduction process that preserves the employment of co-workers may be paid benefits where

- (a) the claimant accepted an offer to leave that employment voluntarily; and
- (b) the employer has confirmed that the claimant's leaving resulted in the actual preservation of the employment of a co-worker whose employment would otherwise have been terminated in the course of the workforce reduction process.
- (2) For the purposes of subsection (1), an employer workforce reduction process is a process
  - (a) that is initiated by the employer;
  - (b) that has as its objective a permanent reduction in the overall number of employees;
  - (c) that offers employees the option to leave employment voluntarily; and
  - (d) the elements of which, including the elements described in paragraphs (a) to (c), are documented by the employer.

SOR/93-177.

#### Determination of Earnings for Benefit Purposes

57. (1) In this section,

"income" means any pecuniary or non-pecuniary income that is or will be received by a claimant from an employer or any other person;

"employment" means

- (a) any employment, whether insurable, not insurable or excepted employment, under any express or implied contract of service or other contract of employment,
  - (i) whether or not services are or will be performed by the claimant for any person, and
  - (ii) whether or not income received by a claimant is from a person other than the person for whom services are or will be performed;
- (b) any self-employment whether on the claimant's own account or in partnership or co-adventure; and
- (c) the tenure of an office as defined in subsection 2(1) of the Canada Pension Plan; "pension" means any retirement pension
  - (a) arising out of employment, service in the Canadian Forces or in any police force,
  - (b) under the Canada Pension Plan, or
  - (c) under a provincial pension plan.
- (2) Subject to this section, the earnings to be taken into account for the purpose of determining whether an interruption of earnings has occurred and the amount to be deducted from benefits payable under subsection 15(1) or (2), 17(4), 18(5), or 20(3) of the Act and for the purposes of sections 37 and 38 of the Act are
  - (a) the entire income of a claimant arising out of any employment;
  - (b) workers' compensation payments received or to be received by a claimant, other than permanent settlement workers' compensation payments;

- (c) payments a claimant has received or, on application, is entitled to receive under
  - (i) a group wage-loss indemnity plan,
  - (ii) a paid sick, maternity or adoption leave plan, or
  - (iii) a leave plan providing payment in respect of the care of a child or children referred to in subsection 20(1) of the Act;
- (d) notwithstanding paragraph (3)(b) but subject to subsection (2.1), the payments a claimant has received or, on application, is entitled to receive from motor vehicle accident insurance provided under or pursuant to a provincial law in respect of the actual or presumed loss of income from employment due to injury, if the benefits paid or payable under the Act are not taken into account in determining the amount that the claimant receives or is entitled to receive from such insurance;
- (e) the moneys paid or payable to a claimant on or after January 5, 1985, on a periodic basis or in a lump sum on account of or in lieu of a pension; and
- (f) where the benefits paid or payable under the Act are not taken into account in determining the amount that a claimant receives or is entitled to receive pursuant to a provincial law in respect of an actual or presumed loss of income from employment, the indemnity payments the claimant has received or, on application, is entitled to receive pursuant to that provincial law by reason of the fact that the claimant has ceased to work for the reason that continuation of work entailed physical dangers for
  - (i) the claimant,
  - (ii) the claimant's unborn child, or
  - (iii) the child the claimant is breast-feeding.
- (2.1) When, subsequent to the week in which an injury referred to in paragraph (2)(d) occurs, a claimant has accumulated the number of weeks of insurable employment required by section 6 of the Act, the payments referred to in paragraph (2)(d) shall not be taken into account as earnings.
- (2.2) Notwithstanding subsection (2), the payments a claimant has received or, on application, is entitled to receive under a group sickness or disability wage-loss indemnity plan are not earnings to be taken into account for the purpose of subsection 37(2).
- (2.3) Notwithstanding subsection (2), the moneys referred to in paragraph (2)(e) are not earnings to be taken into account for the purpose of section 37.
- (2.4) Notwithstanding subsection (2), the earnings referred to in subsection 58(9) are not earnings to be taken into account for the purposes of section 37.
- (3) That portion of the income of a claimant that is derived from any of the following sources is not earnings for the purposes mentioned in subsection (2):
  - (a) disability pension or permanent settlement workers' compensation payments:
  - (b) payments under a sickness or disability wage-loss indemnity plan that is not a group plan;
  - (c) relief grants in cash or in kind;
  - (d) payments received under a supplemental unemployment benefit plan;
  - (e) retroactive increases in wages or salary;

## (f)-(i) [Revoked SOR/92-164.]

- (j) the moneys referred to in paragraph (2)(e), if the number of weeks of insurable employment required by section 6 of the Act for the establishment of the benefit period of the claimant was accumulated after the date on which those moneys became payable and during the period in respect of which the claimant received those moneys;
- (k) the portion of any payments paid by reason of pregnancy or for the care of a child or children referred to in subsection 20(1) of the Act or any combination of these reasons which
  - (i) when combined with the claimant's weekly rate of unemployment insurance benefits, does not exceed the claimant's normal weekly earnings from his or her employment, and
  - (ii) does not reduce the claimant's accumulated sick leave, vacation leave, severance pay or any other accumulated credits from his or her employment; and
- (l) employment income excluded as income pursuant to subsection 6(16) of the *Income Tax Act*.
- (3.1) [Revoked SOR/92-164.]
- (4) For the purposes of paragraphs (2)(c) and (3)(b), a sickness or disability wageloss indemnity plan is not a group plan if it is a plan that, in the opinion of the Commission,
  - (a) is not related to a group of persons who are all employed by the same employer;
  - (b) is not financed in whole or in part by an employer;
  - (c) is voluntarily purchased by the person insured;
  - (d) is completely portable;
  - (e) provides constant benefits while permitting deductions for income from other sources, where applicable; and
  - (f) has rates of premium that do not depend on the experience of a group referred to in paragraph (a).
- (5) For the purposes of subsection (4), "portable", in respect of any plan referred to in that subsection, means that benefits to which an employee covered thereby is entitled and the rate of premium that the employee is required to pay while employed by an employer will remain equivalent if that employee becomes employed by any other employer within the same occupation.
  - (6) For the purposes of paragraph (2)(a), "income" includes
  - (a) in the case of a claimant who is not self-employed, only that amount of his income remaining after deducting
    - (i) expenses incurred by him for the direct purpose of earning that income, and
    - (ii) the value of any consideration supplied by him;
  - (b) in the case of a claimant who is self-employed in farming, only 15 per cent of that farmer's gross income from
    - (i) farming transactions, and
    - (ii) any subsidies he receives under any federal or provincial program;

- (c) in the case of a claimant who is self-employed other than in farming, only the amount remaining of the gross income from that employment after deducting the operating expenses, other than capital expenditures, incurred therein; and
- (d) in any case, the value of board, living quarters and other benefits of any kind received by a claimant from or on behalf of his employer in respect of his employment.
- (7) Subject to subsection (8), the value of the benefits referred to in paragraph (6)(d) shall be fixed by agreement between the claimant and his employer at a rate that is reasonable in the circumstances.
  - (8) Where
  - (a) the claimant and the employer do not agree as to the value of the benefits referred to in paragraph (6)(d), or
  - (b) in the opinion of an officer of the Commission the value fixed for those benefits is not reasonable,

the value shall be determined by the Commission.

- (9) The value of living quarters referred to in paragraph (6)(d) includes the value of any heat, light, telephone or other benefits included with those living quarters.
- (10) Where the value of living quarters is determined by the Commission, it shall be computed on the rental value of similar living quarters in the vicinity or district.
- (11) Where the remuneration of a claimant is not pecuniary or is only partly pecuniary and the whole or part of the non-pecuniary remuneration consists of any consideration other than living quarters and board furnished by the employer, the value of that consideration shall be included in determining his income.
- (12) For the purposes of this section, living quarters includes rooms or any other living accommodation.
- (13) For the purposes of paragraph (3)(d) and subject to subsection (14), a supplemental unemployment benefit plan is a plan that meets all of the following conditions:
  - (a) it identifies the group or groups of employees covered by the plan;
  - (b) it covers any period of unemployment by reason of a temporary stoppage of work, training, illness, injury, quarantine or any combination of these reasons;
  - (c) it requires employees to apply for and be in receipt of unemployment insurance benefits to receive payments under the plan but may provide for payments to an employee who is not in receipt of unemployment insurance benefits for the reason that the employee
    - (i) is serving the two week waiting period,
    - (ii) has insufficient weeks of insurable employment to qualify for unemployment insurance benefits, or
    - (iii) has received all of the unemployment insurance benefits to which the employee is entitled;
  - (d) it requires that the combined weekly payments received from the plan and the weekly rate of unemployment insurance benefits do not exceed 95 per cent of the employee's weekly earnings;

- (e) it requires that payments under the plan be financed by the employer and that the employer keep separate accounts for those payments;
- (f) it requires that, on termination of the plan, all remaining assets revert to the employer or be used for payments under the plan or for administrative costs of the plan;
- (g) it requires that the plan be submitted to the Commission prior to its effective date and that written notice of any change to the plan be given to the Commission within 30 days after the effective date of the change;
- (h) it provides that the employees have no vested right to payments under the plan except to payments during a period of unemployment specified in the plan; and
- (i) it provides that payments in respect of guaranteed annual remuneration or in respect of deferred remuneration or severance pay benefits are not reduced or increased by payments received under the plan.
- (14) Subsection (13) does not apply to a supplemental unemployment benefit plan that was in force on November 18, 1990 for the period beginning on that day and ending on the earlier of
  - (a) January 1, 1993, and
  - (b) if the plan
    - (i) was incorporated in a collective agreement, the signing of the collective agreement that replaces, extends or renews that collective agreement, or
    - (ii) was not incorporated in a collective agreement, the expiration date of the plan.

SOR/78-233; SOR/78-710; SOR/79-52; SOR/79-421; SOR/79-465; SOR/79-481; SOR/82-673; SOR/82-778; SOR/84-32; SOR/85-288; SOR/86-58; SOR/87-188; SOR/88-142; SOR/88-277; SOR/89-160; SOR/90-207; SOR/90-756; SOR/90-761; SOR/92-164; SOR/93-351; SOR/93-434; SOR/93-470; SOR/94-469.

## Allocation of Earnings for Benefit Purposes

- 58. (1) Subject to subsection (1.1), the earnings of a claimant as determined under section 57 shall be allocated to weeks in the manner described in this section and for the purposes mentioned in subsection 57(2) shall be the earnings of the claimant for those weeks.
- (1.1) For the purposes of this section, the earnings of a claimant shall not be allocated to weeks during which they did not constitute earnings under section 57.
- (2) Where the period for which earnings of a claimant are payable does not coincide with a week, the earnings shall be allocated to any week that is wholly or partly in the period in the proportion that the number of days worked in the week bears to the number of days worked in the period.
- (3) Earnings payable to a claimant under a contract of employment for the performance of services shall be allocated to the period in which the services were performed.
- (4) Earnings payable to a claimant under a contract of employment without the performance of services or payable in consideration of a claimant returning to or commencing work with an employer, shall be allocated to the period for which they are payable.
  - (5) [Revoked SOR/89-550.]

- (6) The earnings of a claimant who is self-employed, other than in farming, or of a claimant whose earnings are by way of participation in profits or on the basis of a commission, shall be allocated to the week in which the services that gave rise to those earnings are performed and, where no services are performed, allocated to the week in which the transaction that gave rise to the earnings occurred.
  - (7) The earnings of a claimant who is self-employed in farming shall be allocated
  - (a) if they arose out of a transaction, to the week in which the transaction occurred; and
  - (b) if they were received in the form of a subsidy, to the week in which the subsidy was paid.
- (8) Where vacation pay is paid or payable to a claimant for reasons other than a lay-off or separation from an employment, it shall be allocated as follows:
  - (a) where the vacation pay is paid or payable for a specific vacation period or periods, it shall be allocated
    - (i) to a number of weeks that begins with the first week and ends no later than the last week of the vacation period or periods, and
    - (ii) in such a manner that the total earnings of the claimant from that employment are, in each consecutive week, equal to the claimant's normal weekly earnings from that employment; and
  - (b) in any other case, the vacation pay shall, when it is paid, be allocated
    - (i) to a number of weeks that begins with the first week for which it is payable,and
    - (ii) in such a manner that, for each week except the last, the amount allocated under this subsection is equal to the claimant's normal weekly earnings from that employment.
- (9) Subject to subsections (9.1) and (10), all earnings paid or payable to a claimant by reason of a lay-off or separation from an employment shall, regardless of the nature of the earnings or the period in respect of which the earnings are purported to be paid or payable, be allocated to a number of weeks that begins with the week of the lay-off or separation from employment in such a manner that the total earnings of the claimant from that employment are, in each consecutive week except the last, equal to the claimant's normal weekly earnings from that employment.
- (9.1) Subject to subsection (10), where earnings are paid or payable to a claimant by reason of a lay-off or separation from employment subsequent to an allocation under subsection (9) in respect of that lay-off or separation, the earnings that were allocated shall be added to the subsequent earnings and, regardless of the nature of the subsequent earnings or the period in respect of which they are purported to be paid or payable, a revised allocation shall be made in accordance with subsection (9) on the basis of that total.
- (10) Where earnings are paid or payable in respect of an employment pursuant to a labour arbitration award or the judgment of a tribunal, or as a settlement of an issue that might otherwise be determined by a labour arbitration award or the judgment of a tribunal, and the earnings are awarded to specific weeks after a finding or admission of discipline, the earnings shall be allocated to a number of consecutive weeks, beginning

with the first week for which the earnings are awarded, in such a manner that the total earnings of the claimant from that employment are, in each week except the last week, equal to the claimant's normal weekly earnings from that employment.

- (10.1) [Revoked SOR/89-550.]
- (10.2) [Revoked SOR/89-550.]
- (11) The following payments shall be allocated to the weeks in respect of which the payments are paid or payable, namely,
  - (a) payments in respect of sick, maternity or adoption leave and leave for the care of a child or children referred to in subsection 20(1) of the Act;
  - (b) sickness or disability payments under a group wage-loss indemnity plan;
  - (c) payments referred to in paragraphs 57(2)(d) and (f); and
  - (d) workers' compensation payments, other than permanent settlement workers' compensation payments.
- (12) A payment received by a claimant in respect of a holiday or non-working day that is observed as such by law, custom or agreement or a holiday or non-working day immediately preceding or following a holiday or non-working day that occurs at the establishment of the employer or former employer from whom the claimant receives that payment, shall be allocated to the week in which that day occurs.
  - (13) [Revoked SOR/89-550.]
  - (14) [Revoked SOR/89-412.]
- (15) The moneys referred to in paragraph 57(2)(e) paid or payable to a claimant on a periodic basis shall be allocated to the period for which they are paid or payable.
- (16) The moneys referred to in paragraph 57(2)(e) that are paid or payable to a claimant in a lump sum shall be allocated from the first week that those moneys are paid or payable to the claimant in such a manner that those moneys are equal in each week to the weekly amount to which the claimant would have been entitled if the lump sum payment had been paid as an annuity calculated in accordance with subsection (17).
- (16.1) The moneys allocated according to subsections (15) and (16) shall not be taken into account in the allocation of other earnings under this section.
- (17) For the purposes of subsection (16), the weekly amount shall be calculated as the amount of the lump sum payment divided by 1,000 and multiplied by the weekly annuity equivalent, as set out in Schedule III, corresponding to the age of the claimant at the date the lump sum is paid or payable.
- (18) Where a claimant has earnings to which none of subsections (1) to (17) apply, those earnings shall be allocated
  - (a) if they arise from the performance of services, to the period in which the services were performed; and
  - (b) if they arise from a transaction, to the week in which the transaction occurred.
- (19) For the purposes of this section, a fraction of a dollar that is equal to or greater than  $^1/2$  shall be taken as a dollar and a fraction that is less than  $^1/2$  shall be disregarded. SOR/78-695; SOR/78-710; SOR/79-52; SOR/82-778; SOR/83-189; SOR/84-32; SOR/85-288; SOR/86-58; SOR/87-187; SOR/87-599; SOR/87-614; SOR/88-277; SOR/89-160; SOR/89-412; SOR/89-550; SOR/90-756; SOR/92-164; SOR/94-446.
  - (20) [Revoked SOR/82-778.]

#### Last Employment

- 59. (1) Employment of a claimant that terminates more than 13 weeks prior to the time the claimant's claim for benefit is made is not employment for the purpose of section 28 of the Act.
- (2) For the purposes of section 28 of the Act, where the claimant's last employment immediately prior to the time the claimant's claim for benefit is made is for a period of less than five days, "employment" shall also refer to the employment of the claimant immediately prior to the claimant's last employment.
- (3) Subsections (1) and (2) apply in respect of a claimant who loses or leaves employment before April 4, 1993.

SOR/90-761; SOR/93-178.

- 59.1 (1) Subject to subsection (2), for the purposes of section 28 of the Act, "employment" refers to the last employment lost by the claimant by reason of the claimant's own misconduct, or employment that the claimant left voluntarily without just cause since the commencement of the qualifying period.
- (2) Subsection (1) does not apply where the claimant has, since losing or leaving the employment referred to in subsection (1), been employed in insurable employment
  - (a) for the number of weeks required by paragraph 6(2)(a) of the Act; or
  - (b) for 20 weeks where the claimant is a new entrant or re-entrant to the labour force, within the meaning of subsection 6(4) of the Act.
- (3) Subsections (1) and (2) apply in respect of a claimant who loses or leaves employment on or after April 4, 1993. SOR/93-178.

# Write-off of Benefit Wrongly Paid

- **60.** (1) A penalty owing under section 33 of the Act or an amount owing under section 35, 37 or 38 of the Act may be written off by the Commission if
  - (a) the total of the penalties and amounts owing by the debtor does not exceed \$5 and a benefit period in respect of the debtor is not current;
  - (b) the debtor is deceased:
  - (c) the debtor is a discharged bankrupt;
  - (d) the debtor is an undischarged bankrupt in respect of whom the final dividend has been paid and the trustee has been discharged;
  - (e) the overpayment does not arise from an error made by the debtor or as a result of a false or misleading statement or representation made by the debtor, whether the debtor knew it to be false or misleading or not, but arises from a retroactive application of
    - (i) a decision, ruling or determination made under Part III of the Act, or
    - (ii) a decision made under Part I or Part IV of the Act in relation to benefits paid under section 25 of the Act; or
  - (f) the Commission considers that, having regard to all the circumstances,
    - (i) the penalty or amount is uncollectable, or

- (ii) the repayment of the penalty or amount would result in undue hardship to the debtor.
- (2) That portion of an amount owing under section 35 of the Act in respect of benefits received more than 12 months before the Commission notifies the debtor of the overpayment may be written off by the Commission if
  - (a) the overpayment does not arise from an error made by the debtor or from a false or misleading statement or representation made by the debtor, whether the debtor knew it to be false or misleading or not; and
  - (b) the overpayment arises as a result of
    - (i) a delay or error made by the Commission in processing a claim for benefit,
    - (ii) retroactive control procedures or a retroactive review initiated by the Commission.
    - (iii) an error made on the record of employment by the employer,
    - (iv) an incorrect calculation by the employer of the debtor's insurable earnings or insurable weeks, or
    - (v) an error in insuring the employment or other activity of the debtor.
    - (vi) [Revoked SOR/94-446.]

SOR/82-44; SOR/90-208; SOR/92-164; SOR/94-446.

#### Regions

- 61. (1) For the purposes of subsections 6(2) and 11(2) and Part VIII of the Act, the regions described in Schedule II are hereby established.
- (2) The Commission shall, at least once every five years after the coming into force of subsection (1), review the boundaries used by Statistics Canada in relation to its labour force survey for the purpose of determining if it is appropriate to make changes to the regions described in Schedule II.

SOR/79-810; SOR/79-421; SOR/79-465; SOR/79-481; SOR/80-737; SOR/82-673; SOR/90-752.

#### Board of Referees

- 62. (1) [Revoked SOR/90-761.]
- (2) [Revoked SOR/86-788.]
- (3) Wherever practicable, a chairperson of a board of referees shall be selected in rotation from among chairpersons appointed under subsection 76(2) of the Act, and members of the board shall be selected in rotation from each of the panels.
- (4) No person shall be a member of a board of referees during the consideration of a case
  - (a) in which that person is or has been a representative of the claimant or the employer;
  - (b) by which that person is or may be directly affected; or
  - (c) in which that person has taken any part in the proceedings either on behalf of an association or as a witness or otherwise.
- (5) Any claim for benefit or any question that is appealed to a board of referees may be considered if

- (a) the chairperson and one half of the members of the board are present; and
- (b) the claimant or the claimant's representative and the employer or the employer's representative consent.
- (6) In the case of a tie vote in an appeal referred to in subsection (5), the chairperson has a casting vote.

SOR/86-788; SOR/90-756; SOR/90-761.

## Appeals to a Board of Referees

63. An appeal to a board of referees from a decision of the Commission shall be in writing, shall contain a statement of the grounds of appeal, and shall be filed at the office of the Commission from which the claimant or the employer received notification of the Commission's decision.

# Hearings Before a Board of Referees

- 64. (1) A claimant may apply for a hearing before a board of referees
- (a) where the claimant appeals to the board under section 79 of the Act, at the time of filing the appeal; and
- (b) where the claimant's claim for benefit is appealed by an employer under section 79 of the Act, within seven days after receipt of the notice of appeal.
- (2) An employer may apply for a hearing before a board of referees
- (a) where the employer appeals to the board under section 79 of the Act, at the time of filing the appeal; and
- (b) where a claimant appeals to the board under section 79 of the Act, within seven days after receipt of the notification of the appeal.
- (3) An application for a hearing before a board of referees shall be in writing and be filed at the office of the Commission at which the appeal is filed.
- (4) The chairperson of a board of referees may at any time direct that there shall be a hearing and, where an application for a hearing before the board has been filed under this section, shall grant a hearing.
- (5) A person required to attend a hearing before a board of referees shall be notified, in writing, by the chairperson of the board or by an officer of the Commission.
- (6) The procedure at the hearing before a board of referees shall be determined by the chairperson.

SOR/90-756; SOR/90-761; SOR/92-164.

- 64.1 (1) Where a claimant and an employer have applied under subsections 64(1) and (2), respectively, for a hearing before a board of referees in respect of the same appeal, and oral evidence concerning a circumstance of sexual or other harassment mentioned in paragraph 28(4)(a) of the Act is to be given at the hearing, the chairperson of the board of referees (in this section referred to as "the chairperson")
  - (a) is authorized to exclude from the hearing, on application by the claimant or employer, the claimant or the employer, any representative of the claimant or the employer, or any person who is or may be a witness, when that oral evidence is being given; and
  - (b) shall set the date and time at which that oral evidence is to be given.

- (2) Where oral evidence is given at a hearing in the absence of a claimant or an employer who has been excluded under subsection (1), the chairperson shall direct that the evidence be provided to the excluded claimant or employer, as the case may be, by making available to that claimant or employer a copy of the audio recording of that evidence
  - (a) on the same day that the evidence is given; or
  - (b) where it is not feasible to do so on that day, on the next working day.
- (3) Where oral evidence is made available to an excluded claimant or employer in accordance with subsection (2), the excluded claimant or employer, as the case may be, may respond to that evidence orally at a hearing before the board of referees in the absence of all other persons excluded under paragraph (1)(a)
  - (a) on the same day that the evidence is made available; or
  - (b) where it is not feasible to do so on that day, within such further time as the chairperson considers reasonable in the circumstances.
- (4) Where a response has been provided by a claimant or an employer in accordance with subsection (3),
  - (a) the chairperson shall direct that the response be provided to the claimant or employer who did not provide that response, in the manner and within the time set out in subsection (2); and
  - (b) the claimant or employer who did not provide that response may respond to that response in the manner and within the time set out in subsection (3).

SOR/93-176.

## Investigation and Report

65. At any time prior to the decision of a board of referees, any question arising in relation to a claim for benefit may be referred by the chairperson to the Commission for investigation and report.

SOR/90-756.

## Decision of a Board of Referees

- 66. (1) A board of referees shall give each of the parties interested in an appeal a reasonable opportunity to make representations concerning any matter before the board.
- (2) Where any member of a board of referees dissents from the decision of the board, the reason for the dissent shall be recorded in the report of the proceedings of the board.
- (3) When a board of referees has made its decision, the chairperson shall file that decision at the office of the Commission from which notice of the Commission's decision was received.
- (4) The appellant and any other party interested in an appeal before a board of referees shall be notified in writing of the Board's decision. SOR/90-756.
  - 67. [Revoked SOR/80-264.]

## Appeals to an Umpire

68. (1) An appeal at the instance of the Commission pursuant to section 80 of the Act shall

- (a) be made in writing;
- (b) contain a statement of the grounds of appeal; and
- (c) be filed at the office of the umpire.
- (2) An appeal pursuant to section 80 of the Act at the instance of a claimant, an employer or an association of which the claimant or employer is a member shall
  - (a) be made in writing;
  - (b) contain a statement of the grounds of appeal; and
  - (c) be filed at the office of the Commission at which the decision of the board was filed pursuant to subsection 66(3).
- (3) Where an appeal referred to in subsection (1) or (2) is filed, the Commission shall, within 60 days,
  - (a) prepare a docket containing
    - (i) a copy of the appeal,
    - (ii) all documents that have been considered by the board of referces during the appeal,
    - (iii) the transcript, if any, of the evidence given during the appeal before the board of referees, and
    - (iv) the written decision of the board of referees;
  - (b) file the docket at the office of the umpire; and
  - (c) mail a copy of the docket to each interested party.
- (4) The Commission may file a statement of observations and representations in connection with an appeal at the office of the umpire and mail a copy thereof to each interested party, within the time provided by subsection (3) or such further time as the umpire may allow.
- (5) The appellant or any person or association that has a direct interest in an appeal or the decision thereon may, within 15 days after the day on which the docket referred to in paragraph (3)(c) is filed or within such further time as the umpire may allow, file a statement of observations and representations at the office of the Commission where the appeal was filed, and the Commission shall forward such statement forthwith to the umpire.
- (6) The question as to whether any person or association has a direct interest in an appeal referred to in subsection (1) or (2) or the decision thereon shall be decided by the umpire.
- (7) Subject to section 69, the umpire may, at any time subsequent to the time provided in subsection (5), render a decision on the basis of the documents filed. SOR/80-264; SOR/90-761; SOR/92-164.

# Hearings Before the Umpire

- 69. (1) The appellant, the Commission or any person or association having an immediate interest in a decision of a board of referees or an appeal therefrom may apply in writing to an umpire for a hearing and the umpire shall thereupon grant a hearing.
- (2) Notwithstanding subsection (1), the umpire may at any time direct that there shall be a hearing.

- (3) Subject to subsection (4), an application referred to in subsection (1) shall, within 15 days after the day on which the docket referred to in paragraph 68(3)(c) is filed or within such further time as the umpire may allow, be filed at the office of the Commission, and the Commission shall forward the application to the umpire.
- (4) An application referred to in subsection (1) that is made by the Commission may be made at any time before the umpire has entered his decision by filing an application therefor at the office of the umpire.
- (5) No person shall be paid travelling allowances or other expenses for the purpose of attending a hearing unless the umpire has directed that person to attend.
- (6) At least 14 days prior to a hearing referred to in subsection (1), a notice in writing shall be given by the Registrar of the umpire to each of the following persons:
  - (a) the appellant;
  - (b) the Commission;
  - (c) any person or association having immediate interest in the hearing; and
  - (d) such other persons or associations as the umpire may direct.
- (7) The procedure at the hearing referred to in subsection (1) shall be determined by the umpire.

SOR/80-264; SOR/92-164.

#### Decision of the Umpire

- 70. (1) A decision of an umpire shall be in writing and a copy thereof shall be sent to
  - (a) the appellant;
  - (b) the Commission;
  - (c) any person or association having an immediate interest in the decision; and
  - (d) such other persons or associations as the umpire may direct.
  - (2) [Revoked SOR/83-490.]
- (3) Where, in respect of a claim for benefit, an umpire allows an appeal from a decision of a board of referees and an application is made by the Commission in accordance with the *Federal Court Act* to review the decision of the umpire, benefits are not payable in respect of that claim until the final determination of the claim.
- (4) Where, in respect of a claim for benefit, an umpire has declared a provision of the Act or these Regulations to be ultra vires and an application is made by the Commission in accordance with the *Federal Court Act* to review the decision of the umpire, benefits are not payable in respect of any claim for benefit made subsequent to the decision of the umpire until the final determination of the claim under review, where the benefit would not otherwise be payable in respect of any such subsequent claim if the provision had not been declared ultra vires.

  SOR/82-1046; SOR/83-490.

## Deduction Respecting Advance or Welfare Payments

71. (1) In this section, "deduction" means a deduction from unemployment insurance benefit that is made pursuant to subsection 34(2) of the Act.

- (2) No deduction shall be made in respect of any advance or assistance or welfare payment paid by a federal agency or province or a municipal authority within the province unless
  - (a) an arrangement has been entered into between the Commission and the federal agency, the government of the province or the municipal authority in respect of the deduction; and
  - (b) the person to whom the payment is made has consented pursuant to subsection 34(2) of the Act to the deduction on a form provided or approved by the Commission and signed by that person.
- (3) The Commission may at any time terminate an arrangement entered into pursuant to subsection (2).
  - (4) [Revoked SOR/92-511.]

## Calculation of Employees' Actual Average Yearly Earnings

- 72. (1) For the purposes of subsection 46(3) of the Act, employees' actual average earnings for a year shall be calculated as the aggregate of
  - (a) the total of all amounts, excluding any fractional part of a dollar in any such amount, paid as salary or wages to employees employed in Canada in the year that are
    - (i) reported for that year by each employer on a return that
      - (A) has thereon the Social Insurance Number of each employee, and
      - (B) is made pursuant to section 200 of the Income Tax Regulations, and
    - (ii) recorded in the Department of National Revenue for the purposes of the *Income Tax Act* for that year, and
  - (b) the product obtained by multiplying the number of returns for that year, described in subparagraph (a)(i), by \$0.50,
- divided by the number of employees referred to in paragraph (a) and adjusted, if appropriate, in accordance with subsection (2).
- (2) Where, for any year, the amount calculated under subsection (1) includes a fractional part of a dollar, that amount shall
  - (a) where the fractional part is less than \$0.50, be decreased to the next whole dollar; or
  - (b) where the fractional part is equal to or greater than \$0.50, be increased to the next whole dollar.

SOR/80-811; SOR/90-761.

#### Social Insurance Numbers

73. (1) In this section,

"registration" means registration with the Commission under section 107 or 108 of the Act;

"status" means status with respect to the laws governing Canadian citizenship or immigration into Canada.

- (2) Every person who is required by section 107 of the Act to be registered and who has not previously been registered shall apply to the Commission for registration within three days after becoming employed in insurable employment.
  - (3) Every application for registration of a person shall
  - (a) be made in such form and manner as the Commission may require and shall contain the following information in respect of the person, namely,
    - (i) full name,
    - (ii) name at birth, if it differs from name at the time of the application,
    - (iii) date of birth,
    - (iv) place of birth,
    - (v) mother's full name at birth,
    - (vi) father's full name at birth; and
  - (b) be accompanied by such documents and other information as is sufficient, in the opinion of the Commission, to determine the identity and status of the person.
- (4) Subject to subsections (5) and (6), an application for registration of a person shall be made and signed by the person or by his lawful representative or guardian and, where the person is unable to sign his name, he may attest the application by making his mark in the presence of two other persons who shall sign the application as witnesses.
- (5) An application for registration of a person who is under 12 years of age shall be made and signed by a parent or legal guardian of the person.
- (6) Where an agreement has been made between the Commission and the government of a province providing for the registration at birth of persons born in that province, applications for registration of such persons may be made and signed by an officer designated by the Registrar General of that province.
- (7) Where an application is made in accordance with subsection (3) in respect of a person who has not previously been registered, the Commission may register the person and assign a Social Insurance Number to him.
- (8) Where a person who is required by law to have a Social Insurance Number is unwilling or unable to complete an application for registration because of religious beliefs or for other reasons satisfactory to the Commission, the Commission may register the person and assign a Social Insurance Number to him, if, in its opinion, the information it has in respect of the person is sufficient to determine his identity and status.
- (9) Where an application is made for the registration of a person who is not a Canadian citizen or a permanent resident within the meaning of the *Immigration Act*, the Commission may require the applicant to show why the person needs a Social Insurance Number and Social Insurance Number Card.
- (10) Where the Minister, pursuant to subsection 96(3) of the *Immigration Act*, directs the Commission to issue to persons, other than Canadian citizens or permanent residents within the meaning of that Act, Social Insurance Number Cards whereby the holders thereof are identified as specified in that subsection, the Commission shall issue to those persons Social Insurance Number Cards bearing numbers beginning with the digit "9".
- (11) Where a person who has been issued a Social Insurance Number Card bearing a number beginning with the digit "9" is granted Canadian citizenship or becomes a

permanent resident within the meaning of the *Immigration Act*, the Commission shall, on application, cancel the number previously assigned to that person and, in its place, assign a new Social Insurance Number and issue a new Social Insurance Number Card, both bearing a number beginning with another digit.

- (12) Where a Social Insurance Number Card issued to a person has been lost or destroyed, an application may be made to the Commission for a new Social Insurance Number Card.
- (13) Where a registered person named in an application for a new Social Insurance Number Card under subsection (12) or under section 109 of the Act is not a Canadian citizen or permanent resident within the meaning of the *Immigration Act* and has previously been assigned a Social Insurance Number bearing a number beginning with a digit other than "9", the Commission shall cancel that number and, in its place, assign a new Social Insurance Number and issue a new Social Insurance Number Card, both bearing a number beginning with the digit "9".
- (14) An application for a new Social Insurance Number Card under subsection (11) or (12) or under section 109 of the Act shall be made in the form and manner required by the Commission and shall contain
  - (a) the information and documents required by subsection (3); and
  - (b) the Social Insurance Number of the registered person or, if that number is not known, a statement that he previously had a Social Insurance Number.
- (15) Every employer who employs a person in insurable employment shall require the employee to produce to him a Social Insurance Number Card within 3 days after the employee commences his employment.
- (16) Subject to subsection (17), every person who becomes employed in insurable employment shall produce his Social Insurance Number Card to his employer within 3 days after he commences his employment.
- (17) Every person who becomes employed in insurable employment before he is registered shall produce his Social Insurance Number Card to his employer within 3 days after he receives it.
- (18) Where an employer is unable to ascertain the Social Insurance Number of a person who becomes employed in insurable employment, the employer shall report the matter to the local office of the Commission within 6 days after that person commences such employment giving such information as will enable the Commission to determine the identity of the employee.
- (19) Every registered person employed in insurable employment who, in accordance with subsection (11) or (13), is assigned a new Social Insurance Number shall produce his new Social Insurance Number Card to his employer within 3 days after he receives it.

SOR/78-696; SOR/82-673; SOR/83-490; SOR/90-761; SOR/92-374.

# PART V FISHERMEN'S REGULATIONS

Interpretation

74. (1) In this Part,

- "buyer" means a person who buys a catch for the purpose of reselling it either in the form in which it was caught or after processing, and not for the purpose of using it as food, feed or bait;
- "catch" means any natural product or by-product of the sea or of any other body of water caught or taken by a crew and includes fresh catch, cured catch, Irish moss, kelp and whales but does not include fish scales, and
  - (a) where only a portion of catch is delivered to a buyer, means the portion delivered, and
  - (b) where more than one catch or portion thereof is delivered to a buyer at one time, means the catches or portions thereof so delivered;
- "crew" means any group of fishermen who generally engage in making a catch together or who have actually engaged in making a catch together, and in the case of a single fisherman, "crew" or "member of a crew" as the case may be, means that single fisherman;
- "cured catch" means a catch that is cured in a form described in column I of an item of the table to subsection 79(6);
- "employer" means a person designated as the employer of a fisherman pursuant to section 76;
- "fisherman" means a self-employed person engaged in fishing and includes a person engaged, other than under a contract of service or for his own or some other person's sport,
  - (a) in making a catch,
  - (b) in any work incidental to making or handling a catch, whether such work consists of loading, unloading, transporting or curing the catch made by the crew of which he is a member or of preparing, repairing, dismantling or laying-up the fishing vessel or fishing gear used in making or handling the catch by that crew if the person engaged in any such incidental work is also engaged in making the actual catch, or
    - (c) in the construction of a fishing vessel for use by himself or by a crew of which he is a member in making a catch;
- "fresh catch" means a catch that is not a cured catch;
- "gear" means any specialized equipment, other than hand tools or clothing, used by a crew exclusively in making a catch.
- (2) An employer who is engaged in work incidental to a catch that is generally performed on shore shall not, at any time, be regarded as a member of the crew that made the catch.

SOR/78-710; SOR/83-515.

## Coverage and Application of Act and Regulations to Fishermen

75. Any person who is a fisherman shall be included as an insured person and, subject to this Part, the Act and any regulations made under the Act apply to that person with such modifications as the circumstances require. SOR/78-710; SOR/79-81.

#### Determination of the Employer of a Fisherman

76. (1) For all purposes of the Act and any regulation made thereunder, the

employer of a fisherman shall be the person determined as such in accordance with this section.

- (2) Where a catch is delivered in Canada to a buyer or to a buyer's agent by a member of the crew that made the catch and, in a declaration made pursuant to section 82, the members of that crew are declared to share in the returns from the sale of the catch, the buyer shall be regarded as the employer of all fishermen who are members of that crew and who share in such returns.
- (3) Subject to subsection (5), where a catch is delivered by a member of the crew that made the catch to a person who is not the employer within the meaning of subsection (2),
  - (a) the head fisherman of the crew, or
- (b) where there is no head fisherman, the agent for selling the catch of the crew shall, if the gross returns of the catch are paid to him, be regarded as the employer of all the fishermen other than himself who are members of the crew.
- (4) Where there is a common agent acting at the same time for both the crew and a buyer, that agent shall be the employer of all fishermen other than himself who are members of the crew and shall have the right to recover from the buyer the employer's premiums paid by him.
- (5) Where it is established to the satisfaction of an officer of the Department of National Revenue, Taxation, that any person required to make a declaration under subsection 82(1) failed to make the declaration or made it falsely, that person shall be deemed to be the employer of all fishermen other than himself who are members of the crew.
  - (6) Where a person is the employer of the crew by reason only of subsection (5),
  - (a) section 77 does not apply to him; and
  - (b) notwithstanding subsection 53(4) of the Act, the person is not entitled to deduct, in any manner from a payment of remuneration to any insured person, premiums paid or payable in respect of the members of the crew.

SOR/78-710; SOR/90-734.

#### Records to be Kept by Employers

- 77. (1) The records referred to in section 58 of the Act shall contain, for the purposes of this Part,
  - (a) all particulars required for determining
    - (i) whether premiums are payable by the employer,
    - (ii) the earnings of fishermen and the proper allocation and recording thereof, and
    - (iii) the time of payment of premiums by the employer; and
  - (b) all the particulars that are required to be declared under subsection 82(1).
- (2) Every employer shall keep and maintain all books, records, accounts and documents in respect of any fisherman of whom he is the employer separately from those he keeps and maintains in respect of other insured persons.

SOR/78-710; SOR/90-734.

## Determination of Earnings

- 78. (1) The determination of the earnings of a fisherman shall be made only as provided in this section.
- (2) The earnings of a fisherman shall, subject to subsection (4), be the amount paid or payable to him in respect of a catch, after deducting the value of any portion of the catch not caught by the crew of which he is a member, and in accordance with the share arrangement as declared pursuant to section 82.
- (3) For the purpose of applying subsection (2), the value of any portion of the catch not caught by the crew shall be the amount established by the head fisherman or
  - (a) the agent for selling the catch of the crew, where he is the employer; or
  - (b) the officer mentioned in subsection 76(5), where the person making the declaration pursuant to section 82 is the employer.
  - (4) The earnings of a fisherman who is a member of the crew and
  - (a) is the owner or lessee of the boat or gear used by the crew in making the catch,
  - (b) employs other persons who are engaged in making the catch under a contract of service

shall for any week be deemed to be the greater of

- (c) the amount obtained by deducting from the gross returns of the catch made by the crew the aggregate of the amounts paid or payable to other members of the crew, the wages paid or payable to persons employed under a contract of service who were engaged in making the catch and twenty-five per cent of the gross returns, and
- (d) 20 per cent of the maximum weekly insurable earnings. SOR/78-710; SOR/78-809; SOR/80-756; SOR/80-805.

## Allocation of Earnings

- 79. (1) The earnings of a fisherman shall be allocated only to weeks as determined pursuant to this section.
- (2) Subject to subsections (3) to (5), the earnings of a fisherman from a fresh catch shall be allocated to the week in which delivery of the catch is made.
- (3) Where the employer of a fisherman is a buyer of a fresh catch, other than of squid, Irish moss or kelp, and has personal knowledge that
  - (a) the catch was made on a fishing trip that lasted more than 7 consecutive days,
  - (b) the person, who regularly each week collects the catches from the crew of which the fisherman is a member, took delivery of a catch in the week next following the week in which he would normally have taken such delivery, or
  - (c) a particular delivery of lobsters represents more than a week's catch,

he shall with respect to that catch, if that allocation will not result in the earnings of the fisherman in respect of that catch being less than 20 per cent of the maximum weekly insurable earnings, allocate the earnings of the fisherman equally to the week in which delivery is made and the week immediately preceding that week.

- (4) Where a fresh catch, other than of squid, Irish moss or kelp, is delivered to a buyer who is the employer of a fisherman who is a member of the crew that made the catch and the employer keeps records sufficient to enable an officer of the Department of National Revenue, Taxation, to determine the period during which the fisherman was engaged in making the catch, the employer shall allocate the earnings in respect of that catch equally among such a number of consecutive weeks that fall either completely or partly during that period as will result in that fisherman's earnings being not less than 20 per cent of the maximum weekly insurable earnings for each of those weeks, the last of those weeks being the week in which delivery is made.
- (5) Notwithstanding subsections (3) and (4), where a buyer who is the employer of a fisherman settles his accounts with that fisherman at intervals of more than 7 days and any such settlement is in respect of fresh catches that were delivered over a period of more than 7 days, the aggregate of the earnings for each of the weeks that fall completely or partly in that period in which the earnings of that fisherman are equal to or greater than 20 per cent of the maximum weekly insurable earnings may be allocated by the employer equally among those weeks.
- (6) For the purpose of allocating the earnings of a fisherman from a cured catch described in Column I of an item of the table to this subsection, the following rules apply:
  - (a) the portion of the catch attributed to each member of the crew shall be determined by dividing the total quantity of the catch by the number of persons in the crew:
  - (b) the number of weeks of employment of a fisherman who is a member of the crew shall be determined by dividing his portion of the catch determined pursuant to paragraph (a) by the appropriate divisor set out in Column II of that item; and
  - (c) the weekly earnings of a fisherman shall be determined by dividing his total earnings from the catch, determined pursuant to section 78, by the weeks of employment determined pursuant to paragraph (b).

TABLE OF DIVISORS			
Nature of		Column II  Divisor	
1.	(a) Extra dry (Gaspe cure)	2cwt	
	(b) Dry (including slack or light salted and heavy salted)	3 cwt	
	(c) Semi-dry	4 cwt	
	(d) Ordinary cure	5cwt	
	(e) Wet salted	6 cwt	
2.	Smoked herring (bloaters), including hard-cured smoked round herring	270 lb or 15 boxes of 18 lb each	
3.	Pickled mackerel, whether split or not, excluding fillets, pickled herring		
	excluding fillets but including gibbed mild-cured herring (Scotch type), drawn pickled herring, whether lean or fat, and dressed herring		
	marinated in vinegar	3 barrels or 660 lb	
4.	Pickled turbot pickled filleted mackerel, pickled filleted herring and		
	marinated filleted herring that has the skin on or off	2 barrels or 440 lb	
5.	Pickled alewives including any salted alewives	6 barrels or 1,320 10	
6	Pickled salmon and pickled trout	1 barrel or 220 lb	

#### TABLE OF DIVISORS

Column I		Column II	
Natu	Divisor		
Cured Fish			
7.	Other pickled products, including any other fish product cured by a		
	fisherman before being sold	3 barrels or 660 lb	
8.	Cod oil	5 drums or 225 gal.	
9.	Cod livers	15 drums or 675 gal.	

- (7) Weekly earnings determined pursuant to subsection (6) shall be allocated by the employer of a fisherman to the number of weeks of employment determined pursuant to paragraph (6)(b), the first allocation of earnings from the catch being to the week in which that catch is delivered and the remaining allocation from that catch to those immediately preceding weeks to which earnings equal to or greater than 20 per cent of the maximum weekly insurable earnings have not previously been allocated by that employer.
- (8) Where the result of the calculation described in paragraph (6)(b) contains a fraction, that fraction shall be taken as one if it is  $^{1}/_{2}$  or more and shall be disregarded if it is less than  $^{1}/_{2}$ .
- (9) Where a cured catch consists of several types of fish and more than one of the divisors set out in the table to subsection (6) has had to be applied pursuant to paragraph (6)(b) to determine the number of weeks of employment of a fisherman, the number of weeks of employment is equal to the aggregate of each determination made under paragraph (6)(b).
- (10) Where, as a result of a calculation made pursuant to subsection (6), the weekly earnings of a fisherman are less than 20 per cent of the maximum weekly insurable earnings, the number of weeks of employment determined pursuant to paragraph (6)(b) shall be reduced to such an extent that his weekly earnings in respect of that reduced number of weeks equal or exceed that amount.
  - (11) [Revoked SOR/83-575.]
  - (12) [Revoked SOR/84-214.]
- (13) Where a cured catch consists entirely of wet salted groundfish and subsection (4) would, if the catch were a fresh catch, apply, the catch shall be regarded as a fresh catch for the purpose of subsection (4).
- (14) Where a fresh catch is delivered at the same time as a cured catch to which subsections (6) to (10) apply, the earnings to be allocated in respect of the fresh catch shall be allocated before the earnings in respect of the cured catch.
- (15) Every week to which earnings have been allocated under this section in respect of a fisherman shall be regarded as a week of employment notwithstanding that the fisherman did not work in that week.

SOR/78-710; SOR/79-81; SOR/79-572; SOR/80-805; SOR/83-515; SOR/83-575; SOR/84-214; SOR/87-614; SOR/89-192.

## Inadequate Records, Computation of Premiums at Five Per Cent

80. (1) Where an officer of the Department of National Revenue, Taxation, is of the opinion that the books, records, accounts and documents of an employer of fishermen are not, in respect of some of the fishermen of whom he is the employer, adequate for

the purpose of enabling the officer to determine with reasonable facility the amount of insurable earnings in respect of any period, the premiums payable and the dates on which they were payable or when the premiums were paid by that employer, the officer shall,

- (a) in respect of any fisherman for whom such books, records, accounts and documents are in his opinion adequate, determine his insurable earnings and the premiums payable according to the Act and the provisions of these Regulations, other than this section; and
- (b) in respect of any fisherman for whom such books, records, accounts and documents are in his opinion inadequate, estimate the insurable earnings in the manner described in subsection (2) and determine the premiums payable to be five percent of the earnings so estimated.
- (2) For the purpose of making the determination described in paragraph (1)(b), the officer referred to in subsection (1) may, in respect of any fisherman referred to in that paragraph, estimate
  - (a) the period during which any catches of that fisherman were made;
  - (b) the nature and quantity of any cured catch made during the period referred to in paragraph (a);
  - (c) the number of fishermen involved in any catch; and
  - (d) the earnings of each fisherman for each week in the period referred to in paragraph (a).
- (3) The aggregate earnings of all fishermen for a period estimated pursuant to subsection (2) shall not exceed the gross returns of all the catches during the period.
- (4) An officer of the Department of National Revenue, Taxation, in computing or estimating pursuant to subsections (1) and (2) the total earnings from which the premiums are determined shall exclude therefrom the deduction referred to in paragraph 78(4)(c) if such a deduction is required by that paragraph and any earnings that he is satisfied have been paid or become payable to any fisherman who is not insured or in respect of whom the books, records, accounts and documents are adequate.
- (5) Notwithstanding subsections (1) and (2), an officer of the Department of National Revenue, Taxation, may, on the first inspection of the books, records, accounts and documents of an employer who
  - (a) has not previously been sent a request to keep adequate books, records, accounts and documents,
  - (b) agrees to keep adequate books, records, accounts and documents,
  - (c) agrees to make immediate payment of any premiums that the officer, on the basis of oral information or a written declaration, determines are owing, and
  - (d) has, in the officer's opinion, acted in good faith,

establish in respect of any period the earnings paid or payable to a fisherman employed by the employer during the period on the basis of oral information or a written declaration and determine the insurable earnings and the premiums payable by the employer for the period by applying the provisions of the Act and any regulations made thereunder to the earnings so established.

SOR/78-710.

#### Payment of Premiums

- 81. For the purposes of section 53 of the Act, a fisherman shall be considered to have been paid his remuneration not later than,
  - (a) where pursuant to subsection 76(3) the employer is the head fisherman or the agent of the crew, the last day of the week in which the employer is paid the returns of a catch;
  - (b) where the employer is the person described in subsection 79(5), the date on which the earnings from a catch or catches during the fishing season are determined pursuant to that subsection;
  - (c) where a person was required to make a declaration pursuant to subsection 82(1), the date on which he is notified by an officer of the Department of National Revenue, Taxation, that it has been established to that officer's satisfaction that he failed to make the declaration or made it falsely; and
  - (d) where the employer of the fisherman is a person who is not described in paragraphs (a) to (c), the last day of the week in which delivery of a catch is made.

SOR/78-710; SOR/79-52; SOR/90-734.

#### Declaration to the Buyer

- 82. (1) The person who delivers a catch in the manner specified in subsection 76(2) shall, at the time of delivery, declare to the buyer or agent the following particulars:
  - (a) that he is a member of the crew that made the catch;
  - (b) the names, addresses and social insurance numbers of all fishermen who are members of the crew who share in the returns of the catch and the share arrangement including bonuses or other extra monies;
  - (c) the portion of the delivered catch, if any, that was not caught by the crew;
  - (d) [Revoked SOR/80-756.]
  - (e) the names, addresses and social insurance numbers of all persons, if any, employed under a contract of service and the amount of their wages or other remuneration that has been or will be paid in respect of the catch that is being delivered; and
  - (f) the names of those members of the crew to whom paragraph 3(2)(a) of the Act applies.
- (2) [Repealed SOR/94-445.] SOR/78-710; SOR/80-576; SOR/90-734; SOR/4-445.

#### Fishing Insured Weeks

- 83. (1) For the purposes of this section and sections 84 and 85, a "fishing insured week" means a week during which the employment of a fisherman is insurable under this Part.
- (2) A fishing insured week is not a week of insurable employment for the purposes of section 6 of the Act, except for the purpose of subsection 6(4) of the Act. SOR/79-421; SOR/79-465; SOR/79-481; SOR/90-734.
  - (3) [Revoked SOR/90-734.]

#### Year-Round Fishermen

- 84. (1) In this Part, "year-round fisherman" means a fisherman who establishes that
- (a) his most recent employment in fishing, whether insurable or not, during the period comprising the 52 most recent weeks that immediately precede the commencement of his benefit period was on a vessel that, in the opinion of the Commission,
  - (i) ordinarily carried on fishing operations at all times of the year, and
  - (ii) employed the members of the crew under conditions so similar to a contract of service that there is a comparable degree of control; and
- (b) he has at least six fishing insured weeks in each of any three consecutive calendar quarters during the period of the most recent four complete calendar quarters immediately prior to the calendar quarter that includes the week in which his benefit period commences and, for the purposes of this paragraph, the most recent calendar quarter ends with its most recent complete calendar week.
- (2) Subject to any other provision of this section, a benefit period shall be established for a year-round fisherman who makes a claim for the purpose of establishing a benefit period and whose circumstances of separation from employment are readily verifiable, and benefits are payable to the fisherman in accordance with the provisions of Part I of the Act, other than subsections 11(1), (2) and (6), that are applicable in respect of the benefit period of a major attachment claimant if the fisherman proves that
  - (a) the fisherman is not qualified under section 6 of the Act to receive benefit; and
  - (b) the fisherman has 20 or more weeks of insurable employment in the fisherman's qualifying period.
- (3) Subject to subsections (9) and (10), where a benefit period, other than a benefit period for a reason referred to in subsection 11(3) of the Act, has been established for a year-round fisherman, benefits may be paid to the fisherman for each week of unemployment that falls in that benefit period, up to the maximum number of weeks determined in accordance with Table 2 of the schedule to the Act, by reference to the regional rate of unemployment that applies to the fisherman and the number of weeks of insurable employment of the fisherman in the fisherman's qualifying period.
  - (4)-(8) [Repealed SOR/94-445.]
- (9) A year-round fisherman is not entitled to receive benefit in the fisherman's benefit period, except during the period beginning on the Sunday of the week in which November 1 falls and ending on the Saturday of the week in which the following May 15 falls, if the fisherman's most recent employment was in fishing, regardless of whether that employment is insurable employment and of whether that employment was prior to or during the benefit period, and the separation from employment
  - (a) was not from a vessel that meets the requirements of subparagraphs (1)(a)(i) and (ii); or
  - (b) was from a vessel that meets the requirements of subparagraphs (1)(a)(i) and (ii) and for a reason other than
    - (i) lay-off caused by a lack of work,
    - (ii) the fisherman's incapability of working by reason of an illness, injury or quarantine referred to in subsection 47(6),

- (iii) where the fisherman is a woman, the fisherman's pregnancy, or
- (iv) the fisherman's need to remain at home to care for a child or children referred to in subsection 20(1) of the Act.
- (10) A year-round fisherman who, pursuant to subsection (9), was not entitled to receive benefit may become entitled to receive benefit beginning with the week in which the fisherman proves that
  - (a) the fisherman's most recent employment, regardless of whether that employment is insurable employment, was in fishing from a vessel that meets the requirements of subparagraphs (1)(a)(i) and (ii) and that, subsequent to the beginning of the fisherman's benefit period, the fisherman's separation from that employment was for a reason referred to in any of subparagraphs (9)(b)(i) to (iv); or
  - (b) the fisherman has seven or more non-fishing weeks of insurable employment in any period of 13 consecutive weeks subsequent to the beginning of the fisherman's benefit period.
- (11) Subsection (9) does not apply in respect of the separation from employment of a fisherman who leaves or refuses to accept an employment for the sole reason that, by remaining in or accepting the employment, the fisherman would lose the right, in respect of an association, organization or union of workers,
  - (a) to become a member:
  - (b) to continue to be a member and to observe the rules of the association, organization or union; or
  - (c) to refrain from becoming a member.
- (12) A year-round fisherman may, in a benefit period, combine weeks of benefit to which the fisherman is entitled for any of the reasons referred to in subsection 11(3) of the Act, subject to the maximums established by subsections 11(3), (4), (5) and (7) of the Act, and to which the fisherman is entitled under subsection (3) of this section, but, if the fisherman is entitled under subsection (3)
  - (a) to more than 30 weeks of benefit, the total number of weeks of benefit payable for any of the reasons referred to in subsection 11(3) of the Act and under subsection (3) shall not exceed the fisherman's entitlement under subsection (3); and
  - (b) to 30 or fewer weeks of benefit, the fisherman may, subject to the applicable maximums, receive a greater number of weeks of benefit if the fisherman is also entitled to benefit for any of the reasons referred to in subsection 11(3) of the Act, but the total number of weeks of benefit shall not exceed 30.

SOR/80-17; SOR/84-32; SOR/84-632; SOR/88-277; SOR/90-734; SOR/90-735; SOR/94-445.

#### Fishermen Other Than Year-Round Fishermen

- 85. (1) Subject to any other provision of this section, a benefit period shall be established for a fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, who makes an initial claim for benefit during the period beginning on the Sunday of the week in which November 1 falls and ending on the Saturday of the week in which the following May 15 falls, regardless of whether the fisherman has had an interruption of earnings, if the fisherman proves that the fisherman
  - (a) is not qualified under section 6 of the Act to receive benefit; and

- (b) has, in the qualifying period referred to in paragraph (1.1)(b),
  - (i) in the case of a new entrant or re-entrant to the labour force, as that expression is defined in subsection 6(4) of the Act, 20 or more weeks of insurable employment, and
  - (ii) in any other case, at least the number of weeks of insurable employment set out in Table 1 of the schedule to the Act by reference to the regional rate of unemployment that applies to the fisherman.
- (1.1) The number of weeks of insurable employment referred to in paragraph (1)(b) shall
  - (a) include a minimum of six weeks that are fishing insured weeks; and
  - (b) have occurred in the qualifying period
    - (i) beginning on the later of
      - (A) the Sunday of the week in which the March 31 immediately preceding the week in which the fisherman makes the initial claim for benefit falls, and
      - (B) the Sunday of the week in which the fisherman's last benefit period began, and
    - (ii) ending on the Saturday of the week immediately preceding the week in which the initial claim for benefit is made.
- (2) Subject to any other provision of this section, a benefit period shall be established for a fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, who makes an initial claim for benefit during the period beginning on the Sunday of the week in which May 1 falls and ending on the Saturday of the week in which the following November 15 falls, regardless of whether the fisherman has had an interruption of earnings, if the fisherman proves that the fisherman
  - (a) is not qualified under section 6 of the Act to receive benefit; and
  - (b) has, in the qualifying period referred to in paragraph (2.1)(b),
    - (i) in the case of a new entrant or re-entrant to the labour force, as that expression is defined in subsection 6(4) of the Act, 20 or more weeks of insurable employment, and
    - (ii) in any other case, at least the number of weeks of insurable employment set out in Table 1 of the schedule to the Act by reference to the regional rate of unemployment that applies to the fisherman.
- (2.1) The number of weeks of insurable employment referred to in paragraph (2)(b) shall
  - (a) include a minimum of six weeks that are fishing insured weeks; and
  - (b) have occurred in the qualifying period
    - (i) beginning on the later of
      - (A) the Sunday of the week in which the October 1 immediately preceding the week in which the fisherman makes the initial claim for benefit falls, and
      - (B) the Sunday of the week in which the fisherman's last benefit period began, and

- (ii) ending on the Saturday of the week immediately preceding the week in which the initial claim for benefit is made.
- (3) A benefit period established under subsection (1) or (2) begins with and includes the week in which the initial claim for benefit is made and ends
  - (a) in the case of a benefit period established pursuant to subsection (1), on the earlier of
    - (i) the Saturday of the week in which the following May 15 falls, and
    - (ii) the Saturday of the last week of unemployment for which benefit is payable pursuant to this section; and
  - (b) in the case of a benefit period established pursuant to subsection (2), on the earlier of
    - (i) the Saturday of the week in which the following November 15 falls, and
    - (ii) the Saturday of the last week of unemployment for which benefit is payable pursuant to this section.
- (4) Subject to subsection (10), where a benefit period has been established for a fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, benefits may be paid to the fisherman for each week of unemployment that falls in the benefit period referred to in subsection (3).
- (5) The maximum number of weeks for which benefits may be paid in a benefit period established under subsection (1) or (2) shall be determined in accordance with Table 2 of the schedule to the Act by reference to the regional rate of unemployment that applies to the fisherman and the number of weeks of insurable employment of the fisherman in the fisherman's qualifying period.
- (6) For the purpose of calculating the rate of weekly benefit referred to in subsection 13(1) of the Act, the qualifying weeks of a fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, are
  - (a) where the fisherman has 15 or more fishing insured weeks in the fisherman's qualifying period, the 10 fishing insured weeks for which the fisherman had the highest insurable earnings; and
  - (b) in any other case, the weeks set out in subsection 13(2) or (3) of the Act, as the case may be.
- (7) Notwithstanding subsections 9(7) to (9) of the Act and sections 24 to 26 of the Act, no benefit period established under subsection (1) or (2) shall be extended beyond the week referred to in subparagraph (3)(a)(i) or (b)(i), as the case may be.
- (8) A benefit period established under subsection (1) or (2) is a benefit period for the purposes of section 84 of these Regulations and of paragraph 7(1)(b) and subsection 9(3) of the Act.
- (9) Where a benefit period is established under subsection (1) or (2) for a fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, benefits, may be paid to the fisherman in that benefit period in accordance with the Act for any of the reasons referred to in subsection 11(3) of the Act and subject to the maximums established by subsections 11(3), (4), (5) and (7) of the Act.
- (10) A fisherman, other than a fisherman who is entitled to receive benefits as a year-round fisherman, may, in a benefit period established under subsection (1) or (2),

combine weeks of benefit to which the fisherman is entitled under subsections (4) and (9), but in no case shall the maximum number of combined weeks exceed 30. SOR/78-710; SOR/78-810; SOR/79-421; SOR/79-465; SOR/79-481; SOR/80-17; SOR/83-515; SOR/84-32; SOR/88-277; SOR/90-734; SOR/90-735; SOR/94-445.

85.1 [Repealed SOR/94-445.]

## Unemployment of Fishermen

- 86. (1) Subject to this section, section 44 does not apply to persons who are claimants under this Part.
- (2) Subject to subsection (4), any claimant who is mainly self-employed in fishing, whether insurable or not, or engaged on his own account or in a partnership or coadventure, or any claimant who is mainly employed in fishing, whether insurable or not, in an employment in which he controls his working hours, shall not be regarded as unemployed during any period in respect of which he remains so engaged or employed.
- (3) Any claimant who is self-employed in fishing to a minor extent only, whether insurable or not, or whether engaged on his own account or in a partnership or coadventure, or any claimant who is employed in fishing to a minor extent only, whether insurable or not, or whether or not he controls his working hours, shall be regarded as unemployed during any period in respect of which he remains so engaged or employed.
- (4) Notwithstanding sections 10 and 14 of the Act, a fisherman is unemployed and available for work in respect of the fisherman's employment or engagement in fishing, regardless of whether it is an insurable employment, during the benefit periods referred to in subsections 84(9) and 85(3).
- (5) For the purposes of this section, a person who is ordinarily a fisherman does not cease to be a fisherman while he is engaged in any of the incidental work mentioned in the definition "fisherman" in subsection 74(1) even though he is not engaged in making an actual catch at that time.

SOR/78-710; SOR/81-625; SOR/84-214; SOR/90-734; SOR/94-445.

## Determination and Allocation of Earnings

- 87. (1) The determination and allocation of earnings for the purposes of section 15 of the Act of a person who is claiming benefit under this Part shall be made in accordance with this section.
- (2) Where a claimant under this Part has any earnings from fishing, whether insurable or not, while he is employed under a contract of service, or has any earnings other than from fishing, such earnings shall be determined in accordance with section 57 and allocated in accordance with section 58.
- (3) Where a claimant under this Part has any earnings as determined under subsection 78(4), such earnings shall be allocated equally to each week in which his crew was engaged in making a catch.
- (4) Subject to subsections (3) and (7), where a claimant under this Part is selfemployed in fishing, whether insurable or not, his earnings shall be,
  - (a) in the case of a claimant not referred to in paragraph (b) or (c), the amount by which the gross returns of a catch exceed the fishing expenses, excluding any

capital expenditures, that are chargeable as operating expenses against the gross returns of the catch;

- (b) in the case of a claimant who pays wages to a helper, the amount by which the gross returns of a catch exceed the aggregate of
  - (i) the wages paid to the helper, and
  - (ii) the fishing expenses referred to in paragraph (a); and
- (c) in the case of a claimant who is a partner or co-adventurer and is entitled to a share of the returns, his share of the amount by which the gross returns of a catch exceed the aggregate of
  - (i) the boat rental or mortgage payment on the boat and any other boat costs that are commonly referred to as the "boat share", and
  - (ii) the fishing expenses of the crew referred to in paragraph (a) that are not included in subparagraph (i).
- (5) The earnings referred to in subsection (4) shall be allocated
- (a) where the catch is fresh, equally to the weeks in which the claimant performed the work to obtain the earnings; and
- (b) where the catch is cured, to the week in which delivery of the catch is made.
- (6) A claimant's gross returns from a catch shall, for the purposes of this section, include the gross returns from the sale of any product of the sea or of any other body of water, or of any by-product of any such product, whether or not the purchaser is a buyer as defined in this Part.
  - (7) [Revoked SOR/80-576.]
- (8) Where a claimant does not provide satisfactory proof as to the amount of his fishing expenses, no fishing expenses shall be allowed in excess of,
  - (a) in the case of fishing expenses referred to in paragraph (4)(a), 25 per cent of the gross returns of the catch;
  - (b) in the case of fishing expenses referred to in subparagraph (4)(b)(ii), 25 per cent of the amount by which the gross returns of the catch exceed the expenses referred to in subparagraph (4)(b)(i); or
  - (c) in the case of fishing expenses referred to in subparagraph (4)(c)(ii), 25 per cent of the amount by which the gross returns of a catch exceed the amount referred to in subparagraph (4)(c)(i).

SOR/80-576; SOR/90-734.

## Labour Disputes

- 88. (1) For the purposes of the Act and these Regulations, a labour dispute shall, in relation to fishermen, include any dispute between employers of fishermen and fishermen or between fishermen and fishermen that is connected with the unit price from which the returns of a catch are calculated.
- (2) Where a labour dispute arises concerning the unit price from which the returns of a catch are calculated or concerning any other matter affecting a type of fishing generally, and as a consequence thereof a particular type of fishing is not begun or is not carried on further, subsection 31(1) of the Act applies in such a manner that any fisherman who had any fishing insured weeks during

- (a) the six-week period that commenced on the Sunday immediately preceding the day and month in the immediately preceding calendar year that is the same day and month as the day and month in the current calendar year on which the stoppage of work commenced, or
- (b) the six-week period that immediately preceded the most recent Sunday before the day on which the stoppage of work commenced,

shall be deemed to be an insured person who has lost his employment by reason of a stoppage of work attributable to a labour dispute at the factory, workshop or other premises at which he was employed unless he proves that

- (c) during the periods described in paragraphs (a) and (b), he was not engaged in the particular type of fishing affected by the labour dispute;
- (d) at the time the stoppage of work commenced and during the six weeks immediately preceding the stoppage, the fisherman was regularly engaged in an insurable employment other than fishing;
- (e) at the time the stoppage of work commenced and during the six weeks immediately following the commencement of the stoppage, the fisherman was regularly engaged in an insurable employment other than fishing or in a type of fishing that was not affected by the labour dispute; or
- (f) the fisherman was not participating in or financing or directly interested in the labour dispute.
- (3) Subsections 31(2) and (3) of the Act do not apply to a fisherman referred to in subsection (2) of this section. SOR/90-734.

#### General

- 89. The following provisions shall, as provided for by subsection 130(4) of the Act, come into force on November 18, 1990:
  - (a) all that portion of subsection 84(2) preceding paragraph (a) thereof;
  - (b) subsection 84(3);
  - (c) subparagraph 84(9)(b)(iv);
  - (d) paragraph 84(10)(a);
  - (e) subsection 84(12);
  - (f) subsection 85(14);
  - (g) subsection 85(12); and
  - (h) subsection 85(13).

SOR/90-734; SOR/90-735.

89.1 [Revoked SOR/81-117.]

#### PART VI

## WORK SHARING BENEFITS

90. [Revoked SOR/90-756.]

## **Eligibility**

91. Work sharing benefits are payable to a claimant who is employed in work sharing employment for each week of unemployment that falls in a benefit period established for him and, subject to this Part, the Act and any regulations made thereunder apply to the claimant, with such modifications as the circumstances require.

## Interruption of Earnings

92. An interruption of earnings occurs, in respect of a person employed in work sharing employment, at the beginning of the week in which there is a reduction of at least 10 per cent in the person's normal weekly earnings. SOR/78-695; SOR/84-634; SOR/90-756.

#### Disentitlement

93. A claimant is not entitled to work sharing benefits for any week for which the claimant claims benefit under section 11 of the Act. SOR/90-756.

## Extension of Benefit Period

- 94. Where a benefit period has been established in respect of a claimant and for any week during that benefit period the claimant is employed in work sharing employment, the benefit period shall be extended by the aggregate of those weeks and subsections 9(8) and (9) of the Act shall apply, with such modifications as the circumstances require. SOR/78-695; SOR/90-761.
- 95. Where a claimant becomes employed in work sharing employment and a waiting period or any portion thereof has not been served as required by section 12 of the Act or earnings have not been deducted as required by subsection 15(1) of the Act, the serving of the period or the deduction of the earnings shall be deferred until that employment has terminated.

SOR/90-761.

- 96. (1) Earnings received for any week by a claimant from work sharing employment shall not be deducted from the work sharing benefits payable pursuant to section 24 of the Act.
- (2) Where a claimant receives earnings for any week other than by reason of work sharing employment, the amount of those earnings that is in excess of an amount equal to 25 per cent of the claimant's rate of weekly benefit determined pursuant to section 13 of the Act shall be deducted from the work sharing benefits payable to the claimant in respect of that week.

SOR/78-695; SOR/82-420; SOR/90-761; SOR/92-164.

## Determination of Rate of Benefit

- 97. The rate of weekly benefit payable to a claimant employed under a work sharing agreement approved by the Commission for the purposes of section 24 of the Act is an amount that bears the same ratio to the claimant's rate of weekly benefit determined pursuant to section 13 of the Act that
  - (a) the number of hours, days or shifts he did not work because of the work sharing agreement

bears to

(b) the number of hours, days or shifts that he would have worked according to his usual work schedule for that employer.

SOR/78-695; SOR/82-420; SOR/88-417; SOR/90-761.

97.1 [Revoked SOR/82-246.]

98. [Revoked SOR/84-32.]

## Benefits Inapplicable

99. Work sharing benefits shall not be taken into account for the purposes of paragraph 9(6)(c) of the Act or for determining the benefit payable under sections 18 and 20 of the Act.

SOR/78-710; SOR/88-277; SOR/90-756.

## PART VI.1 JOB CREATION

99.1 [Revoked SOR/90-761.]

## Waiving of the Waiting Period

99.2 Where a benefit period during which benefit has been paid pursuant to section 25 of the Act is terminated and a new benefit period is established for the purpose of allowing a claimant to continue to receive benefit, the Commission shall waive the waiting period in respect of that new benefit period. SOR/79-85; SOR/90-761.

## Payment of Benefit

99.3 Benefit payable under section 25 of the Act shall be paid by warrant to the claimant.

SOR/79-85; SOR/90-761.

## Benefit Period Extended

- 99.4 The benefit period of a claimant is extended to the end of the third week after the week in which the claimant separates from employment on the job creation project where the benefit period
  - (a) is
    - (i) current when the claimant begins employment on the project, or
    - (ii) established while the claimant is employed on the project; and
  - (b) would, but for this section, otherwise terminate.

SOR/79-85; SOR/79-615; SOR/84-357; SOR/85-289; SOR/86-30; SOR/90-756; SOR/ 92-164.

## Earnings Not Deducted

99.5 Notwithstanding section 15 of the Act, earnings received for any week by a claimant from an employer or from any other source, by reason of the claimant's employment on a job creation project approved by the Commission for the purposes of section 25 of the Act, shall not be deducted from the benefit payable to the claimant for that week.

SOR/82-245; SOR/90-761; SOR/92-164.

## **PART VII**

## COST OF ADMINISTRATION

## Interpretation

100. (1) In this Part,

- "average weekly earnings" for a month means the average weekly earnings for the month for the whole of Canada as determined by Statistics Canada;
- "base costs" means one-twelfth of the actual costs of administration of the Act for the base year before recovery for services rendered;
- "base year" means the year 1976;
- "Consumer Price Index" for a month means the Consumer Price Index for the month for the whole of Canada as determined by Statistics Canada;
- "Department" means the Department of Employment and Immigration;
- "escalation index" for a month means the aggregate sum of two-tenths of the ratio that the Consumer Price Index for the month bears to the Consumer Price Index for the corresponding month of the base year and eight-tenths of the ratio that the average weekly earnings for the month bears to the average weekly earnings for the corresponding month of the base year;
- "number of unemployment insurance beneficiaries" for a month means the number of unemployment insurance beneficiaries for the month for the whole of Canada as determined by the Commission;
- "work load index" for a month means the ratio that the number of unemployment insurance beneficiaries for the month bears to the number of unemployment insurance beneficiaries for the corresponding month of the base year.
- (2) For the purpose of calculating the escalation index for a month, where Statistics Canada has published a revision of the Consumer Price Index or of the average weekly earnings for that month, the revision published most recently prior to the calculation shall be used.

SOR/78-516; SOR/80-225.

## Application

- 101. For the period beginning on January 1, 1980 and ending on March 31, 1980, the costs of administration of the Act shall be an amount equal to the product obtained by multiplying
  - (a) the base costs;
  - (b) the escalation index for each month of the period; and
- (c) the work load index for each month of the period. SOR/78-516; SOR/80-225.

- 102. For the period beginning on April 1, 1980 and ending on December 31, 1980 and for each year thereafter, the costs of administration of the Act shall be the actual costs of administration of the Commission and the Department minus the sum of
  - (a) the actual costs of administration of the Office of the Minister of Employment and Immigration;
  - (b) the actual costs of administration of the Immigration Act;
  - (c) the actual costs of administration of the Government Annuities Act;
  - (d) the actual costs of administration of the Government Annuities Improvement Act;
  - (e) the actual costs of administration of the National Training Act;
  - (f) the actual costs of administration of job creation programs;
  - (g) the actual costs of the relocation of that division of the Commission that administers the premium reduction program established pursuant to subsection 50(2) of the Act;
  - (h) the actual costs of administration of the Labour Adjustment Benefits Act;
  - (i) the actual costs of administration of any program or activity for which the Commission is responsible in whole or in part other than those authorized under this Act; and
  - (j) the general administrative expenditures, contributions to employee benefit plans and the costs of services provided by other departments or agencies of Her Majesty that are related to those matters specified in paragraphs (a) to (i).

SOR/78-516; SOR/80-225; SOR/82-194; SOR/83-490; SOR/85-573; SOR/90-761.

## PART VIII

## **DEVELOPMENTAL ASSISTANCE**

## Interpretation

#### 103. In this Part,

- "course or program" means a course or program referred to in subsection 26(1) of the Act:
- "designated authority" means an authority designated by the Commission under subsection 26(1) of the Act;
- "locality", in respect of a place, includes the area surrounding that place that is within reasonable commuting distance of that place;
- "locality in which the claimant resides" means the locality in which the claimant ordinarily resides;
- "Northern Canada" means
  - (a) the Northwest Territories,
  - (b) the Yukon Territory,
  - (c) Newfoundland,
  - (d) all localities in Québec north of latitude 51° or east of Havre-Saint-Pierre,
  - (e) the Magdalen Islands,
  - (f) Anticosti Island.

- (g) all localities in Ontario north of latitude 51°,
- (h) The Pas,
- (i) Norway House,
- (j) all localities in Manitoba north of latitude 50°30' between the western border of Ontario and the eastern shore of Lake Winnipeg and north of latitude 54° between the western shore of Lake Winnipeg and the eastern border of Saskatchewan,
- (k) all localities included in the Saskatchewan Northern Administration District,
- (1) Fort McMurray,
- (m) all localities in Alberta north of latitude 57°, and
- (n) all localities in British Columbia north of latitude 57°;
- "public authority" has the same meaning as in the National Training Act;
- "qualified claimant" means a claimant who qualifies to receive benefit under the Act and in respect of whom a benefit period has been established;
- "referred qualified claimant" means a qualified claimant who is referred to a course or program by a designated authority.

SOR/91-73.

## DIVISION I

## COURSE COSTS ASSISTANCE

- 104. (1) The Commission may pay as assistance, in respect of a referred qualified claimant, the costs, as determined by the Commission, of the course or program attended by the claimant.
  - (2) The assistance referred to in subsection (1) may be paid by the Commission
  - (a) to the referred qualified claimant;
  - (b) to the organization or institution providing the course or program;
  - (c) to the designated authority, where there is an agreement between the Commission and the designated authority pursuant to which the designated authority has agreed to coordinate the provision of courses or programs to referred qualified claimants; or
  - (d) to a province, where
    - (i) the course or program is given by public authority of the province, and
    - (ii) there is an agreement between the Commission and the province to reimburse the province for the costs of courses or programs given in the province by a public authority of the province.

## SOR/91-73.

- 105. A qualified claimant who wishes to apply for the assistance referred to in subsection 104(1) shall do so by completing and submitting to the Commission an application form provided by, or an application in a form approved by, the Commission. SOR/91-73.
- 106. The Commission, on receiving an application referred to in section 105, may authorize the payment of assistance under subsection 104(1) in respect of the applicant where the applicant is a referred qualified claimant.

  SOR/91-73.

## DIVISION II

## SUPPLEMENTARY TRAINING ASSISTANCE

## Interpretation

## 107. In this Division,

"dependant" means a dependent child or a dependent spouse;

"dependent child", in respect of a qualified claimant, means a person who

- (a) is the natural child or the adopted child, whether adopted legally or in fact, of the claimant or of the spouse of the claimant and
  - (i) resides with the claimant, and
  - (ii) is under the care of the claimant,
- (b) has an income of not more than \$90 per week,
- (c) is wholly or substantially dependent for financial support on the claimant, and
- (d) is under 14 years of age or is mentally or physically disabled;

"dependent spouse", in respect of a qualified claimant, means a person who

- (a) is the spouse of the claimant,
- (b) has an income of not more than \$90 per week,
- (c) is wholly or substantially dependent for financial support on the claimant, and
- (d) is physically or mentally disabled;

"income" means income within the meaning of the Income Tax Act;

"spouse" includes any person who, during a period of not less than one year immediately preceding the referral of a qualified claimant by a designated authority to a course or program, has been publicly represented by the qualified claimant as the husband or wife, as the case may be, of the qualified claimant.

SOR/91-73; SOR/91-109.

## Dependant Care Allowance

- 108. (1) Where a referred qualified claimant who has one or more dependants requires an allowance for the supervised care of those dependants in order to attend the course or program to which the claimant has been referred, the Commission may pay as assistance to the claimant an allowance for the supervised care of each of those dependants, up to a maximum of four such dependants.
- (2) The amount of allowances that may be paid under subsection (1) for each day of supervised care in respect of a dependant set out in column I of an item of Schedule V is the appropriate amount set out in column II, III, IV, V or VI of that item, as determined on the basis of the number of hours of supervised care required per day for that dependant.

SOR/91-73; SOR/91-109.

#### Travel Allowance

- 109. (1) Where a referred qualified claimant does not reside in the locality in which the course or program is given, the Commission may pay as assistance to the claimant a travel allowance to assist the claimant
  - (a) to travel to the locality in which the course or program is being given at the beginning of the course or program, and to return therefrom on completing the course or program; and
  - (b) to make return trips during the duration of the course or program between the locality in which the course or program is given and the locality in which the claimant resides, where the facility at which the course or program is given is temporarily closed for a period that exceeds, or at the time of closure is likely to exceed, seven days on account of a scheduled vacation, a holiday, a labour dispute, a teacher's convention, an act of God or such other event of temporary duration as the Commission may approve.
- (2) Subject to subsections (3) and (4), the amount of travel allowance that may be paid under subsection (1) shall not exceed the aggregate of
  - (a) the amount calculated by multiplying the distance to be travelled on land, in kilometres, by the rate per kilometre established in chapter 370 of the Treasury Board Administrative Policy Manual, as amended from time to time, for employees of the public service of Canada requesting permission to use their cars for official travel,
  - (b) where part of the travel is by ferry, the actual cost of the ferry travel,
  - (c) \$50 per night, for not more than four nights, for overnight accommodation expenses while in transit, and
  - (d) \$50 for overnight accommodation expenses for the first night only on the claimant's arrival, at the commencement of the course or program, at the place where the course or program is given.
- (3) The amount of travel allowance that may be paid under subsection (1) for travel that takes place in whole or in part in Northern Canada shall not exceed the aggregate of
  - (a) the amount calculated by multiplying the distance to be travelled on land, in kilometres, by the rate per kilometre referred to in paragraph (2)(a) plus an additional \$0.01 per kilometre,
  - (b) where part of the travel is by ferry, the actual cost of the ferry travel,
  - (c) \$69 per night, for not more than four nights, for overnight accommodation expenses while in transit, and
  - (d) \$69 for overnight accommodation expenses for the first night only on the claimant's arrival, at the commencement of the course or program, at the place where the course or program is given.
- (4) No travel allowance shall be paid where the total distance to be travelled one way is 24 km or less.

SOR/91-73; SOR/91-109; SOR/92-588.

## Commuting Allowance

110. (1) Subject to subsection (3), where a referred qualified claimant resides

- (a) in the locality in which the course or program is given, and
- (b) more than 24 km from the place where the course or program is given,

the Commission may pay as assistance to the claimant a commuting allowance to assist the claimant in travelling daily to and from the claimant's place of residence and the place where the course or program is given.

- (2) Subject to subsection (4), the amount of commuting allowance that may be paid under subsection (1) for each day the claimant travels to the course or program shall not exceed
  - (a) where the claimant resides in a place in Canada other than Northern Canada, the aggregate of
    - (i) the product obtained by multiplying the total distance to be travelled daily on land, in kilometres, that is in excess of 48 km by the rate per kilometre referred to in paragraph 109(2)(a), and
    - (ii) where part of the travel is by ferry, the actual cost of the ferry travel; and
  - (b) where the claimant resides in Northern Canada, the aggregate of
    - (i) the product obtained by multiplying the total distance to be travelled daily on land, in kilometres, that is in excess of 48 km by the rate per kilometre referred to in paragraph 109(2)(a) plus an additional \$0.01 per kilometre, and
    - (ii) where part of the travel is by ferry, the actual cost of the ferry travel.
- (3) No commuting allowance is payable to a claimant who is in receipt of a living-away-from-home allowance under section 111.
- (4) The maximum amount of commuting allowance that may be paid per week under subsection (1) is
  - (a) where the claimant resides in a place in Canada other than Northern Canada, \$93.75; and
  - (b) where the claimant resides in Northern Canada, \$125.

SOR/91-73; SOR/91-109; SOR/92-588.

## Living-Away- From-Home Allowance

- 111. Where a referred qualified claimant is being trained in a course or program of 20 or more hours of scheduled or planned participation per week and must maintain a temporary residence away from home while attending the course or program, the Commission may pay as assistance to the claimant, for every week of attendance at the course or program, a weekly living-away-from-home allowance of an amount equal to the lesser of
  - (a) the aggregate of the appropriate amounts for that claimant, as set out in column II of an item of Schedule VI, for each day of attendance at the course or program in that week, and
  - (b) the appropriate maximum weekly rate for that claimant, as set out in column III of that item.

SOR/91-73; SOR/91-109.

#### Disability Allowance

111.1 (1) For the purposes of this section, "disabled" means having any persistent physical, mental, psychiatric, sensory or learning impairment.

- (2) Subject to subsections (3) and (4), where a referred qualified claimant is disabled and unable to participate effectively in a course or program without the assistance of an arrangement or device, or both, the Commission may pay as assistance to the claimant a disability allowance to defray the costs of the arrangement or device, or both, in an amount not exceeding the lesser of
  - (a) the actual cost of the arrangement or device, or both, as the case may be, and
  - (b) \$10,000.
- (3) No disability allowance may be paid to a qualified claimant who has received or would on application be entitled to receive full compensation under a provincial law for an arrangement or device referred to in subsection (2).
- (4) Where a qualified claimant has received or would on application be entitled to receive partial compensation under a provincial law for an arrangement or device referred to in subsection (2), the amount of disability allowance that may be paid to the claimant is the amount that is equal to the difference between
  - (a) the lesser of the amounts referred to in paragraphs (2)(a) and (b), and
- (b) the amount of that partial compensation. SOR/91-109.

### Absenteeism

- 112. (1) Where a referred qualified claimant does not attend the course or program for any scheduled day or hour thereof and is not excused therefrom by reason of illness or other reasonable grounds by the person in charge of the course or program, the amount of any allowance payable to the claimant under section 108, 110 or 111 shall be prorated on the basis of the number of days or hours of the course or program that the claimant actually attended.
- (2) The Commission may authorize payment of a living-away-from-home allowance to a referred qualified claimant for any week or part thereof that the claimant does not attend the course or program by reason of the temporary closure of the facility where the course or program is given on account of a scheduled vacation, a holiday, a labour dispute, a teacher's convention, an act of God or such other event of temporary duration as the Commission may approve.

  SOR/91-73.

## Application for Assistance

- 113. A qualified claimant who wishes to apply for assistance under this Division shall do so by completing and submitting to the Commission an application form provided by, or an application in a form approved by, the Commission. SOR/91-73.
- 114. The Commission, on receiving an application referred to in section 113, may authorize the payment of assistance under section 108, 109, 110, 111 or 111.1 where the applicant meets the requirements of that section.

  SOR/91-73; SOR/91-109.
- 115. The Commission, at any time before or after approving an application by a qualified claimant for assistance under this Division, may require the claimant to provide

to the Commission further information or evidence regarding the eligibility, or continuing eligibility, as the case may be, of the claimant for that assistance. SOR/91-73.

- 116. [Revoked SOR/93-237.]
- 117. Any allowance payable to a qualified claimant under this Division is supplementary to any benefit payable to the qualified claimant under the Act. SOR/91-73.
- 118. Subject to any other provision of this Division, the provisions of the Act, other than sections 12 and 15, and Parts I to VII of these Regulations apply, with such modifications as the circumstances require, in respect of any assistance paid or payable under this Division as though that assistance were paid or payable as or on account of benefit.

SOR/92-588; SOR/93-352.

## DIVISION III

## SPLE-EMPLOYMENT ASSISTANCE

## Interpretation

119. In this Division,

- "business plan" means a plan of a qualified claimant to start a business or become selfemployed;
- "disabled" has the same meaning as in subsection 111.1(1);
- "self-employment agreement" means an agreement entered into between the Commission and a qualified claimant under which the claimant is employed in developing and implementing a business plan;
- "supplementary allowance" means any of the following allowances:
  - (a) a dependant care allowance payable under section 124,
  - (b) a travel allowance payable under section 125,
  - (c) a commuting allowance payable under section 126,
  - (d) a living-away-from-home allowance payable under section 127, and
- (e) a disability allowance payable under section 128.

SOR/92-249.

## Self-employment Benefits

- 120. (1) Subject to section 131, self-employment benefits are payable under this Division to a qualified claimant, who is employed under a self-employment agreement, for each week of such employment that falls in a benefit period established for the claimant.
- (2) Subject to subsection 135(3), the duration of a self-employment agreement shall be 52 weeks, unless the agreement is terminated earlier in accordance with its terms.
- (3) Subject to this Division, the Act and any regulations made thereunder apply in respect of a qualified claimant who is employed under a self-employment agreement, with such modifications as the circumstances require, including the following:

- (a) for the purposes of Part I of the Act, the qualified claimant is considered to be unemployed, capable of and available for work during any period of self-employment;
- (b) notwithstanding section 9 of the Act, the benefit period of a qualified claimant, that is current when the claimant begins employment under a self-employment agreement and that would otherwise terminate, shall be extended to the end of the week in which the claimant ceases to be so employed;
- (c) notwithstanding section 11 of the Act limiting the number of weeks for which benefit is payable in a benefit period, self-employment benefits may be paid to a qualified claimant for each week that the claimant is employed under a selfemployment agreement; and
- (d) notwithstanding section 13 of the Act, the rate of weekly self-employment benefit payable to a qualified claimant, while employed under a self-employment agreement, is an amount equal to the greater of
  - (i) the rate payable under section 13 of the Act, and
  - (ii) the rate of basic training allowance that may be paid under section 5.1 of the *National Training Regulations*.

SOR/92-249.

## Third Party Assistance

- 121. (1) The Commission may, in order to assist a qualified claimant who is considering starting a business or becoming self-employed and applying for self-employment benefits under this Division, refer the claimant to a third party who has expertise in assisting individuals to start a business or become self-employed and is familiar with the scheme established by this Division for
  - (a) advice and information about the scheme: and
  - (b) an assessment of the claimant's aptitude for self-employment.
- (2) The Commission may, in order to assist a qualified claimant, who is employed under a self-employment agreement, to develop and implement a business plan, refer the claimant to a third party described in subsection (1) for
  - (a) a course or program of business training; and
  - (b) ongoing advice on and assistance in developing and implementing the business plan.
- (3) Where the Commission refers a qualified claimant to a third party under subsection (1) or (2), it may pay to the third party, as assistance in respect of the qualified claimant,
  - (a) the reasonable costs of the third party for the advice, information and assessment referred to in subsection (1); and
  - (b) the reasonable costs of the third party for the course or program of business training and for the ongoing advice and assistance referred to in subsection (2).
- (4) The cost referred to in paragraph (3)(b) may include the cost of a subsidy paid by the third party to a qualified claimant to help defray travel costs incurred by the claimant in making visits to the third party in the course of receiving the ongoing advice and assistance referred to in paragraph (2)(b). SOR/92-249.

## Supplementary Allowances

- 122. Any allowance payable to a qualified claimant under this Division is supplementary to any self-employment benefit payable to the claimant under section 120. SOR/92-249.
- 123. Subject to any other provision of this Division, the Act and Parts I to VII of these Regulations apply, with such modifications as the circumstances require, in respect of any supplementary allowance paid or payable to a qualified claimant under this Division, as though that supplementary allowance were paid or payable as or on account of benefit.

  SOR/92-249.

## Dependant Care Allowance

- 124. (1) For the purposes of this section, "dependant" has the same meaning as in section 107.
- (2) Where a qualified claimant who is employed under a self-employment agreement has one or more dependants and requires an allowance for the supervised care of those dependants while so employed, the Commission may pay as assistance to the claimant a dependant care allowance for the supervised care of each of those dependants up to a maximum of four such dependants.
- (3) The amount of dependant care allowance that may be paid under subsection (2) shall be an amount calculated in the manner set out in section 108. SOR/92-249.

#### Travel Allowance

125. Where a qualified claimant who is employed under a self-employment agreement is attending a course or program of business training, to which the claimant has been referred under subsection 121(2), and resides in a locality other than the locality in which the course or program is being given, the Commission may pay as assistance to the claimant a travel allowance to assist the claimant to travel and to make return trips on the basis set out in paragraphs 109(1)(a) and (b), respectively, in an amount calculated in the manner set out in subsections 109(2) to (4). SOR/92-249.

## Commuting Allowance

- 126. (1) Subject to subsection (2), where a qualified claimant who is employed under a self-employment agreement is attending a course or program of business training, to which the claimant has been referred under subsection 121(2), and resides more than 24 km from the place where the course or program is given, the Commission may pay as assistance to the claimant a commuting allowance to assist the claimant in travelling daily to and from the claimant's place of residence and the place where the course or program is given, in an amount calculated in the manner set out in subsections 110(2) and (4).
- (2) No commuting allowance is payable to a qualified claimant who is in receipt of a living-away-from-home allowance under section 127. SOR/92-249.

## Living-Away-From-Home Allowance

127. Where a qualified claimant who is employed under a self-employment agreement is attending a course or program of business training, to which the claimant has been referred under subsection 121(2) and that is of 20 or more hours of scheduled or planned participation per week and must maintain a temporary residence away from home while attending the course or program, the Commission may pay as assistance to the claimant, for every week of attendance at the course or program, a weekly living-away-from-home allowance in an amount calculated in the manner set out in section 111.

SOR/92-249.

## Disability Allowance

- 128. (1) Subject to subsection (2), where a qualified claimant who is employed under a self-employment agreement is disabled and unable to work effectively without the assistance of an arrangement or device, or both, the Commission may pay as assistance to the claimant a disability allowance to defray the costs of the arrangement or device, or both, in an amount calculated in the manner set out in subsections 111.1(2) and (4).
- (2) No disability allowance may be paid to a qualified claimant who has received or would on application be entitled to receive full compensation under a provincial law for an arrangement or device referred to in subsection (1). SOR/92-249.

#### Absenteeism

- 129. (1) Where a qualified claimant who is employed under a self-employment agreement does not attend a course or program of business training, to which the claimant has been referred under subsection 121(2), for any scheduled day or hour thereof and is not excused therefrom by reason of illness or other reasonable grounds by the third party that provides the course or program, the amount of any supplementary allowance payable to the claimant, other than a disability allowance, shall be prorated on the basis of the number of days or hours of the course or program that the claimant actually attended.
- (2) The Commission may authorize payment of a living-away-from-home allowance to a qualified claimant, who is employed under a self-employment agreement, for any week or part thereof that the claimant does not attend a course or program referred to in subsection (1) by reason of the temporary closure of the facility where the course or program is given on account of a scheduled vacation, a holiday, a labour dispute, a teacher's convention, an act of God or such other event of temporary duration as the Commission may approve.

SOR/92-249.

## Non-insurable Employment

130. The employment of a qualified claimant under a self-employment agreement is excepted from insurable employment. SOR/92-249.

#### Disentitlement

131. A qualified claimant is disentitled from receiving self-employment benefits or any supplementary allowance under this Division for any week in respect of which the claimant receives benefit under section 11 of the Act.

SOR/92-249.

## No Disentitlement While Outside Canada

132. A qualified claimant who is employed under a self-employment agreement is not disentitled from receiving self-employment benefits and supplementary allowances under this Division for any period during which the claimant is outside Canada, if the claimant is outside Canada with the approval of the Commission for the purpose of implementing a business plan.

SOR/92-249.

## Earnings Deduction

- 133. (1) Notwithstanding subsection 15(2) of the Act, earnings received by a qualified claimant from employment under a self-employment agreement shall not be deducted from self-employment benefits or supplementary allowances payable to the claimant.
- (2) Where a qualified claimant receives earnings in respect of any week of employment under a self-employment agreement from a source or in respect of employment other than that employment, the amount of those earnings that exceeds 25 per cent of the rate of weekly self-employment benefit payable to the claimant under paragraph 120(3)(d) shall be deducted from the aggregate of the self-employment benefits and supplementary allowances payable to the claimant for that week.

  SOR/92-249.

## No Appeal

134. A decision of the Commission to terminate a self-employment agreement in accordance with the terms of the agreement is not subject to appeal under section 79 or 80 of the Act.

SOR/92-249.

## Transfer to Self-employment Benefits and Supplementary Allowances from Similar Program

- 135. (1) Where a qualified claimant is, on the day on which this Division comes into force, receiving financial assistance to develop and implement a business plan under a program conducted by the Commission pursuant to an Act of Parliament other than the Act, the claimant may transfer from that program to the scheme of self-employment benefits and supplementary allowances established by this Division and receive self-employment benefits and supplementary allowances under this Division in lieu of assistance under that other program.
- (2) A qualified claimant shall, in order to transfer from another program, as described in subsection (1), to the scheme of self-employment benefits and supplementary allowances established by this Division and to be eligible to receive benefits and supplementary allowances under this Division,

- (a) provide evidence satisfactory to the Commission that the claimant has terminated participation in the other program; and
- (b) enter into a self-employment agreement with the Commission.
- (3) The duration of a self-employment agreement referred to in paragraph (2)(b) shall be 52 weeks less the number of weeks in respect of which the qualified claimant received financial assistance under the other program as described in subsection (1). SOR/92-249.

# PART IX PILOT PROJECTS

Pilot Project for Making an Initial Claim for Benefit by Telephone

- 136. (1) The Commission shall establish Pilot Project No. 1 for the purpose of assessing the cost, the validity of payment, the operational impact and the effect on customer service of claimants making an initial claim for benefit by telephone.
  - (2) A claimant is eligible to participate in Pilot Project No. 1 where
  - (a) the claimant resides in the geographical area served by the local offices of the Commission situated in Campbellton, Newcastle and Richibucto, New Brunswick;
  - (b) there is evidence of a prior initial claim for benefit by the claimant in the computerized records of a local office of the Commission referred to in paragraph (a); and
  - (c) the claimant has access to and uses a touch-tone telephone.
- (3) For the purposes of Pilot Project No. 1, the Commission shall provide a service by which the claimant may, by means of an interactive voice response system using a touch-tone telephone as the data entry device, make an initial claim for benefit and provide the information required by the Application for Unemployment Insurance Benefits form, approved by the Commission pursuant to subsection 41(3) of the Act.
- (4) The service to be provided under Pilot Project No. 1 shall be made available beginning on November 1, 1994.
- (5) Notwithstanding subsections 41(2) and (3) of the Act, an initial claim for benefit made under this section shall be made in the manner and by the means required by this section.
- (6) A claimant who is eligible to participate in Pilot Project No. 1 and who wishes to participate in the project shall, by the means referred to in subsection (3),
  - (a) make an initial claim for benefit by
    - (i) indicating an intention to make an initial claim for benefit,
    - (ii) providing the claimant's social insurance number as identification, and
    - (iii) providing a date of birth that corresponds to the date of birth recorded for the claimant in the computerized records of the local office of the Commission referred to in paragraph (2)(b); and
  - (b) provide, in support of the initial claim for benefit, the information required by the form referred to in subsection (3).

- (7) A claimant who is eligible to participate in Pilot Project No. 1 and provides, by the means referred to in subsection (3), the information required by paragraphs (6)(a) and (b) shall be deemed
  - (a) to have signed, executed and made the initial claim for benefit for the purposes of section 39 of the Act; and
  - (b) to have supplied the information recorded on the dated printout from the Commission's computerized benefit pay system as responses to the questions posed by the interactive voice response system.
- (8) An initial claim for benefit that is made, and information required by paragraphs (6)(a) and (b) in support thereof that is provided, by the means referred to in subsection (3) shall be deemed to have been made and provided on the day that the information is received and recorded by the interactive voice response system.

  SOR/94-601.

## Pilot Project for Making a Claim for Benefit by Telephone

- 137. (1) The Commission shall establish Pilot Project No. 2 for the purpose of assessing the cost, the validity of payment, the operational impact and the effect on customer service of claimants making by telephone a claim for benefit that is customarily made by filing the form referred to in subsection (3).
  - (2) A claimant is eligible to participate in Pilot Project No. 2 where
  - (a) the claimant resides in
    - (i) the geographical area served by the local offices of the Commission situated in Sherbrooke and Magog, Québec, or
    - (ii) the geographical area served by the local offices of the Commission situated in Calgary, Alberta;
  - (b) a benefit period has been established for the claimant that has not terminated and the record of that benefit period is active on the Commission's computerized benefit pay system;
  - (c) the claimant, after filing an initial claim for benefit, has also filed claims for benefit for the first three weeks of the benefit period;
  - (d) the claimant has access to and uses a touch-tone telephone;
  - (e) the Commission has assigned a telephone access code to the claimant.
- (3) For the purposes of Pilot Project No. 2, the Commission shall establish a service by which the claimant may, by means of an interactive voice response system using a touch-tone telephone as the data entry device, make a claim for benefit and provide the information required by the Claimant's Report form, approved by the Commission pursuant to subsection 41(3) of the Act.
- (4) Notwithstanding subsections 41(2) and (3) of the Act, a claim for benefit made under this section shall be made in the manner and by the means required by this section.
- (5) A claimant who is eligible to participate in Pilot Project No. 2 and who wishes to participate in the project shall, by the means referred to in subsection (3),
  - (a) make a claim for benefit by
    - (i) indicating an intention to make a claim for benefit,

- (ii) providing the claimant's social insurance number as identification, and
- (iii) providing the telephone access code referred to in paragraph (2)(e); and
- (b) provide, in support of the claim for benefit, the information required by the form referred to in subsection (3).
- (6) The service described in subsection (3) may be suspended or terminated by the Commission where
  - (a) the Commission's computer system is unable to receive and record the information provided by the claimant; or
  - (b) the Commission is unable, by means of the service, to process the payment of benefits within the customary period of time for processing a claim.
- (7) A claimant who is eligible to participate in Pilot Project No. 2 and provides, by the means referred to in subsection (3), the information required by paragraphs (5)(a) and (b) shall be deemed
  - (a) to have signed, executed and made a claim for benefit for the purposes of section 40 of the Act; and
  - (b) to have supplied the information recorded on the dated printout from the Commission's computerized benefit pay system as responses to the questions posed by the interactive voice response system.
- (8) A claim for benefit that is made, and information required by paragraphs (5)(a) and (b) in support thereof that is provided, by the means referred to in subsection (3) shall be deemed to have been made and provided on the day that the information is received and recorded by the Commission's computerized benefit pay system. SOR/94-601.

## Pilot Project for the Consolidation of Weeks of Non-Insurable Employment

- 138. (1) The Commission shall establish Pilot Project No. 3 for the purpose of assessing the cost, the validity of payment, the operational impact and the effect on customer service of consolidating weeks of non-insurable employment for the purpose of producing a week of insurable employment.
  - (2) In this section,
- "consolidate" means to aggregate a number of weeks of non-insurable employment in accordance with this section for the purpose of producing, in the calendar week in which the last of those weeks of non-insurable employment falls, a single week of employment that is not excepted from insurable employment by subsection 13(1);
- "week of non-insurable employment"means a week of employment that is excepted from insurable employment by subsection 13(1) or section 16;
- (3) Notwithstanding section 16, a consolidated week of employment shall be included as a week of insurable employment in accordance with this section.
- (4) No consolidated week of employment shall be used for the purposes of subsections 6(2) and (3) of the Act or section 84 or 85 of these Regulations unless the claimant has at least 10 weeks of insurable employment in the claimant's qualifying period that do not consist of any consolidated weeks of employment.
- (5) A person may consolidate weeks of non-insurable employment for inclusion as a week of insurable employment where

- (a) the person was employed during those weeks in the region of Prince Edward Island described in Schedule II;
- (b) the weeks of employment to be consolidated are not fishing insured weeks as defined by subsection 83(1);
- (c) the weeks of employment to be consolidated are weeks in the period beginning on July 3, 1994 and ending on June 1, 1996;
- (d) the person and the person's employer have agreed to the consolidation and the employer notifies a local office of the Commission that the employer has agreed to participate in Pilot Project No. 3
  - (i) in the case of weeks of non-insurable employment that occur during the period beginning on July 3, 1994 and ending on November 12, 1994, before the establishment of a benefit period or as soon as practicable thereafter; and
  - (ii) in the case of weeks of non-insurable employment that occur after November 12, 1994, before the commencement of the first week of employment that is to be consolidated or as soon as practicable thereafter; and
- (e) in the case of weeks of non-insurable employment that occur after November 12, 1994, the person and the person's employer have, not later than the last day of the last week that is to be consolidated, determined for each consolidation which of those weeks are to be consolidated.
- (6) For the purpose of producing a consolidated week of employment, a week of non-insurable employment shall not be
  - (a) divided;
  - (b) consolidated with a week of insurable employment;
  - (c) consolidated with a week of employment with another employer; or
  - (d) consolidated with another week of non-insurable employment that occurred before a week of non-insurable employment that has already been consolidated.
- (7) For the purposes of the definition "insurable earnings" in section 2 of the Act, the maximum insurable earnings for a consolidated week of employment shall not exceed the least of
  - (a) an amount equal to 48 hours of work at the employee's normal hourly wage,
  - (b) \$435, and
  - (c) the total amount of remuneration earned in respect of that consolidated week of employment.
- (8) For the purposes of the *Unemployment Insurance (Collection of Premiums)*Regulations, the earnings for a consolidated week of employment shall be allocated to the calendar week in which the last week of non-insurable employment that is being consolidated falls.
- (9) For the purposes of section 53 of the Act and the Unemployment Insurance (Collection of Premiums) Regulations, an employer shall, in the case of consolidated weeks of employment that fall before November 13, 1994, remit to the Receiver General for each consolidated week of employment the employee's premium and the employer's premium in the normal remittance period established in respect of the week in which the employer agreed to participate in Pilot Project No. 3. SOR/94-682.

#### SCHEDULE I

[Revoked SOR | 90-756.]

#### SCHEDULE II

(Subsection 61(1))

## REGIONS FOR THE PURPOSES OF SUBSECTIONS 6(2) AND 11(2) AND PART VIII OF THE ACT

## Interpretation

- 1. In this schedule,
- "Census Agglomeration" means a Census Agglomeration within the meaning given by Statistics Canada in Standard Geographical Classification SGC 1986;
- "Census Division" means a Census Division within the meaning given by Statistics Canada in Standard Geographical Classification SGC 1986;
- "Census Metropolitan Area" means a Census Metropolitan Area within the meaning given by Statistics Canada in Standard Geographical Classification SGC 1986;
- "Census Subdivision" means a Census Subdivision within the meaning given by Statistics Canada in Standard Geographical Classification SGC 1986;
- "Regional County Municipality" means a regional county municipality as delineated on the map Les municipalités régionales de comté et les subdivisions de recensement, Ministry of Energy and Resources of Québec, 1986.

#### Regions

- 2. Ontario
- (1) The region of Ottawa, consisting of the portion of the Census Metropolitan Area of Ottawa-Hull that lies in the Province of Ontario.
- (2) The region of Eastern Ontario, consisting of
  - (a) the portion of Census Division No. 2 that is not part of the Census Metropolitan Area of Ottawa-Hull and that lies in the Province of Ontario;
  - (b) the portion of Census Division No. 11 that is part of the Census Agglomeration of Kingston; and
  - (c) Census Division Nos. 1, 7, 9 and 10.
- (3) The region of Belleville-Peterborough, consisting of
  - (a) the portion of Census Division No. 11 that is not part of the Census Agglomeration of Kingston; and
  - (b) Census Division Nos. 12, 13, 14, 15, 16, 44 and 46.
- (4) The region of Oshawa, consisting of the Census Metropolitan Area of Oshawa.
- (5) The region of Toronto, consisting of the Census Metropolitan Area of Toronto.
- (6) The region of Hamilton, consisting of the Census Metropolitan Area of Hamilton.

- (7) The region of St. Catharines, consisting of the Census Metropolitan Area of St. Catharines.
- (8) The region of London, consisting of the Census Metropolitan Area of London.
- (9) The region of Niagara, consisting of
  - (a) the portion of Census Division No. 26 that is not part of the Census Metropolitan Area of Hamilton or St. Catharines;
  - (b) the portion of Census Division No. 34 that lies east of and is not part of the Census Metropolitan Area of London; and
  - (c) Census Division Nos. 28, 29 and 32.
- (10) The region of Windsor, consisting of the Census Metropolitan Area of Windsor.
- (11) The region of Kitchener, consisting of the Census Metropolitan Area of Kitchener.
- (12) The region of Durham-Simcoe, consisting of
  - (a) the portion of Census Division No. 18 that is not part of the Census Metropolitan Area of Oshawa or Toronto; and
  - (b) the portion of Census Division No. 43 that is not part of the Census Metropolitan Area of Toronto.
- (13) The region of Huron, consisting of
  - (a) the portion of Census Division No. 22 that is not part of the Census Metropolitan Area of Toronto;
  - (b) the portion of Census Division No. 34 that is not part of the Census Metropolitan Area of London or Niagara;
  - (c) the portion of Census Division No. 37 that is not part of the Census Metropolitan Area of Windsor;
  - (d) the portion of Census Division No. 39 that is not part of the Census Metropolitan Area of London; and
  - (e) Census Division Nos. 36, 38, 40, 41 and 42.
- (14) The region of South Central Ontario, consisting of
  - (a) the portion of Census Division No. 30 that is not part of the Census Metropolitan Area of Kitchener; and
  - (b) Census Division Nos. 23 and 31.
- (15) The region of Algonquin, consisting of
  - (a) the portion of Census Division No. 49 that lies in the Census Agglomeration of North Bay; and
  - (b) Census Division Nos. 47 and 48.
- (16) The region of Sudbury, consisting of the Census Metropolitan Area of Sudbury.
- (17) The region of Thunder Bay, consisting of the Census Metropolitan Area of Thunder Bay.
- (18) The region of Northern Ontario, consisting of
  - (a) those portions of Census Division Nos. 52 and 53 that are not part of the Census Metropolitan Area of Sudbury;

- (b) the portion of Census Division No. 58 that is not part of the Census Metropolitan Area of Thunder Bay;
- (c) the portion of Census Division No. 49 that is not part of the Algonquin region; and
- (d) Census Division Nos. 51, 54, 56, 57, 59 and 60.

## 3. Québec

- (1) The region of Eastern Québec, consisting of Regional Municipalities 100, 110, 120, 130, 140, 150, 160, 170, 180, 190, 300, 310, 315, 320 and 325.
- (2) The region of Québec, consisting of the Census Metropolitan Area of Québec.
- (3) The region of Québec Centre North, consisting of
  - (a) those portions of Regional County Municipalities 380 and 390 that are not part of the Census Metropolitan Area of Québec;
  - (b) the portion of Regional County Municipality 435 that is not part of the Census Metropolitan Area of Trois-Rivières; and
  - (c) Regional County Municipalities 378, 395, 398, 440, 450, 470 and 480.
- (4) The region of Trois-Rivières, consisting of the Census Metropolitan Area of Trois-Rivières.
- (5) The region of Québec Centre South, consisting of
  - (a) those portions of Regional County Municipalities 360 and 365 that are not part of the Census Metropolitan Area of Québec;
  - (b) the portion of Regional County Municipality 425 that is not part of the Census Metropolitan Area of Trois-Rivières;
  - (c) those portions of Regional County Municipalities 520, 540, 560 and 570 that are not part of the Census Metropolitan Area of Sherbrooke; and
  - (d) Regional County Municipalities 330, 335, 340, 345, 350, 355, 375, 405, 410, 415, 420, 510, 530 and 580.
- (6) The region of Sherbrooke, consisting of the Census Metropolitan Area of Sherbrooke.
- (7) The region of Montérégie, consisting of
  - (a) those portions of Regional County Municipalities 625, 628, 635, 640 and 665 that are not part of the Census Metropolitan Area of Montreal; and
  - (b) Regional County Municipalities 600, 610, 615, 620, 645, 650, 655 and 660.
- (8) The region of Montreal, consisting of the Census Metropolitan Area of Montreal.
- (9) The region of Laurentides-Lanaudière, consisting of
  - (a) the portion of Regional County Municipality 676 that is not part of the Census Metropolitan Area of Montreal; and
  - (b) Regional County Municipalities 678, 680, 682, 684, 686, 687, 689 and 690.
- (10) The region of Western Québec, consisting of
  - (a) the portion of the Regional Community of Outaouais that is not part of the Census Metropolitan Area of Ottawa-Hull and that lies in the Province of Québec; and

- (b) Regional County Municipalities 710, 730, 740, 750, 810, 820, 830, 850 and 890.
- (11) The region of Hull, consisting of the portion of the Census Metropolitan Area of Ottawa-Hull that lies in the Province of Québec.
- (12) The region of Northern Québec, consisting of
  - (a) the portion of Regional County Municipality 210 that is not part of the Census Metropolitan Area of Chicoutimi-Jonquière;
  - (b) Regional County Municipalities 230, 240, 260, 910, 920, 930, 940 and 990; and
  - (c) Census Division Nos. 97 and 98.
- (13) The region of Chicoutimi-Jonquière, consisting of the Census Metropolitan Area of Chicoutimi-Jonquière.
- 4 Nova Scotia
- (1) The region of Eastern Nova Scotia, consisting of Census Division Nos. 13, 15, 16, 17 and 18.
- (2) The region of Halifax, consisting of the Census Metropolitan Area of Halifax.
- (3) The region of Central Nova Scotia, consisting of
  - (a) the portion of Census Division No. 9 that is not part of the Census Metropolitan Area of Halifax; and
  - (b) Census Division Nos. 10, 11, 12 and 14.
- (4) The region of Kings, consisting of Census Division Nos. 6, 7 and 8.
- (5) The region of Yarmouth, consisting of Census Division Nos. 1, 2, 3, 4 and 5.
- 5. New Brunswick
- (1) The region of Saint John, consisting of the Census Metropolitan Area of Saint John.
- (2) The region of Fredericton, consisting of the Census Division Nos. 3, 10 and 11.
- (3) The region of Restigouche-Charlotte, consisting of
  - (a) the portion of Census Division No. 2 that is not part of the Census Metropolitan Area of Saint John;
  - (b) Census Division Nos. 4, 8, 9, 12, 13, 14 and 15; and
  - (c) Census Subdivision Nos. 07001, 07002, 07004, 07007, 07008, 07009, 07011. 07012, 07013, 07014, 07016 and 07052
- (4) The region of Moncton, consisting of
  - (a) the portion of Census Division No. 5 that is not part of the Census Metropolitan Area of Saint John;
  - (b) Census Division No. 6; and
  - (c) Census Subdivision Nos. 07019, 07022, 07024, 07028, 07029 and 07045.
- 6. Manitoba
- (1) The region of Winnipeg, consisting of the Census Metropolitan Area of Winnipeg.
- (2) The region of Southern Manitoba, consisting of

- (a) those portions of Census Division Nos. 2, 10, 12, 13 and 14 that are not part of the Census Metropolitan Area of Winnipeg; and
- (b) Census Division Nos. 3, 4, 5, 6, 7, 8, 9, 15 and 17.
- (3) The region of Northern Manitoba, consisting of Census Division Nos. 1, 16, 18, 19, 20, 21, 22 and 23.
- 7. British Columbia
- (1) The region of Southern British Columbia, consisting of Census Division Nos. 1, 3, 5, 7, 33, 35, 37 and 39.
- (2) The region of Upper Fraser Valley, consisting of
  - (a) those portions of Census Division Nos. 11 and 13 that are not part of the Census Metropolitan Area of Vancouver; and
  - (b) Census Division No. 9.
- (3) The region of Vancouver, consisting of the Census Metropolitan Area of Vancouver.
- (4) The region of Victoria, consisting of the Census Metropolitan Area of Victoria.
- (5) The region of Vancouver Island, consisting of
  - (a) the portion of Census Division No. 17 that is not part of the Census Metropolitan Area of Victoria; and
  - (b) Census Division Nos. 19, 21, 23, 25, 27, 29, 31 and 43.
- (6) The region of Northern British Columbia, consisting of Census Division Nos. 41, 45, 47, 49, 51, 53, 55 and 57.
- 8. Prince Edward Island

The region of Prince Edward Island, consisting of the Province of Prince Edward Island.

- 9. Saskatchewan
- (1) The region of Regina, consisting of the Census Metropolitan Area of Regina.
- (2) The region of Saskatoon, consisting of the Census Metropolitan Area of Saskatoon.
- (3) The region of Southern Saskatchewan, consisting of
  - (a) the portion of Census Division No. 6 that is not part of the Census Metropolitan Area of Regina;
  - (b) those portions of Census Division Nos. 11 and 12 that are not part of the Census Metropolitan Area of Saskatoon;
  - (c) the portion of Census Division No. 12 that is not part of the Northern Saskatchewan region; and
  - (d) Census Division Nos. 1, 2, 3, 4, 5, 7, 8, 10 and 13.
- (4) The region of Northern Saskatchewan, consisting of
  - (a) the portion of Census Division No. 12 that is part of the Census Agglomeration of North Battleford; and
  - (b) Census Division Nos. 9, 14, 15, 16, 17 and 18.
- 10. Alberta
- (1) The region of Calgary, consisting of the Census Metropolitan Area of Calgary.

- (2) The region of Edmonton, consisting of the Census Metropolitan Area of Edmonton.
- (3) The region of Southern Alberta, consisting of
  - (a) the portion of Census Division No. 6 that is not part of the Census Metropolitan Area of Calgary; and
  - (b) Census Division Nos. 1, 2, 3, 4, 5, 7 and 10.
- (4) The region of Northern Alberta-Foothills, consisting of
  - (a) the portion of Census Division No. 11 that is part of the Census Metropolitan Area of Edmonton; and
  - (b) Census Division Nos. 8, 9, 12, 13, 14, 15, 16, 17, 18 and 19.

## 11. Newfoundland

- (1) The region of St. John's, consisting of the portion of the Census Metropolitan Area of St. John's that is not part of Census Subdivisions Nos. 557 and 559 of Census Division No. 1.
- (2) The region of Newfoundland North East/Labrador, consisting of
  - (a) the Census Subdivisions Nos. 557 and 559 of Census Division No. 1 and the portion of Census Division No. 1 that is not part of the Census Metropolitan Area of St. John's; and
  - (b) Census Division Nos. 7, 8, 9 and 10.
- (3) The region of Corner Brook-Gander, consisting of Census Division Nos. 2, 3, 4, 5 and 6.
- 12. Yukon and Northwest Territories
- (1) The region of Yukon-Northwest Territories, consisting of the Yukon Territory and the Northwest Territories.

SOR/78-810; SOR/79-421; SOR/79-465; SOR/79-481; SOR/80-737; SOR/80-958; SOR/80-961; SOR/81-562; SOR/82-412; SOR/82-846; SOR/88-376; SOR/90-752; SOR/94-457.

### **SCHEDULE III**

(Subsection 58(17))

## WEEKLY ANNUITY EQUIVALENTS FOR A LUMP SUM OF \$1,000 ACCORDING TO AGE OF CLAIMANT

Age of Claimant	Weekly Annuity Equivalent
19 and under	\$1.25
20	1.26
21	1.26
22	1.26
23	1.26
24	1.27
25	1.27
26	1.27
27	1.28
28	1.28

## WEEKLY ANNUITY EQUIVALENTS FOR A LUMP SUM OF \$1,000

Weekly Annuity Equivalent
1.29
1.29
1.29
1.30
1.30
1.31
1.32
1.32
1.33
1.34
1.34
1.35
1.36
1.37
1.38
1.39
1.40
1.41
1.43
. 1.44
1.45
1.47
1.48
1.50
1.52
1.54
1.56
1.58
1.61
1.63
1.66
1.69
1.72
1.75
1.79
1.83
1.87
1.92
1.97
2.02
2.08
2.14
2.20
2.27
2.35
2.43
2.52

WEEKLY ANNUITY EQUIVALENTS FOR A LUMP SUM OF \$1,000
ACCORDING TO AGE OF CLAIMANT

Age of Claimant	Weekly Annuity Equivalent
76	2.61
77	2.71
78	2.81
79	2.93
80	3.04
81	3.17
82	3.30
83	3.44
84	3.60
85	3.76
86	3.93
87	4.12
88	4.33
89	4.56
90 or more	4.81

SOR/78-810; SOR/86-58; SOR/92-164.

## SCHEDULE IV

[Revoked SOR | 94-445.]

## SCHEDULE V

(Section 108)

	DAILY	RATES OF D	EPENDENT	CARE AL	LOWANCE	
	Column I	Column II	Column III	Column IV	Column V	Column VI
		One Hour of Supervised Care Per	Care Per	Three Hours of Supervised Care Per	Four Hours of Supervised Care Per	Five or More Hours of Supervised Care Per
Item	Dependant	Day	Day	Day	Day	Day
1.	First Dependant	\$4.40	\$8.75	\$13.15	\$17.50	\$20.00
2.	Second	4.40	8.75	13.15	17.50	~20.00
3.	Dependant Third Dependant	4.40	7.05	9.70	12.35	15.00
4.	Fourth	4.40	5.80	7.20	8.60	~10.00
	Dependant					

SOR/91-73; SOR/91-109.

## SCHEDULE VI

(Section 111)

	LIVING-AWAY-FROM-HOME Column I	Column II	Column III
Item	Temporary Residence of Qualified Claimant	Daily Rate	Maximum Weekly Rate
1.	Any place in Canada, other than Northern Canada	\$18.75	\$ 93.75
2.	Northern Canada	25.00	125.00

SOR/91-73; SOR/91-109.

## INDEX

All references are to section numbers of statutes and regulations, not to page numbers.

The following abbreviations are used in this index:

CLC = Canada Labour Code

CLC, c. 1012 = Canada Industrial Relations Regulations

CLC, c. 1013 = Canada Industrial Relations Remuneration Regulations

CLC, 91-622 = Canada Labour Relations Board Regulations, 1992

CLC, c. 986 = Canada Labour Standards Regulations

CLC, 86-304 = Canada Occupational Safety and Health Regulations

CLC, 86-214 = Minimum Hourly Wage Order, 1986

CLC, c. 990 = Motor Vehicle Operators Hours of Work Regulations

CLC, 86-305 = Safety and Health Committees and Representatives Regulations

CPP = Canada Pension Plan

CPP, 89-221 = Calculation of Contribution Rates Regulations

CPP, c. 385 = Canada Pension Plan Regulations

CPP, c. 386 = Canada Pension Plan (Social Insurance Numbers) Regulations

CPP, c. 387 = Delegation of Powers (Canada Pension Plan, Part I) Regulations

CPP, c. 388 = Delegation of Powers (Canada Pension Plan, Parts II and III) Regulations

CPP, c. 390 = Pension Appeals Board Rules of Procedure (Benefits)

CPP, c. 391 = Prescribed Province Pension Regulations

CPP, c. 392 = Review Committee Rules of Procedure CPP, 92-19 = Review Tribunals Rules of Procedure

CHRA = Canadian Human Rights
Act

CHRA, 80-68 = Canadian Human Rights Benefit Regulations

CHRA, 83-196 = Customs and Excise Human Rights Investigation Regulations

CHRA, 86-1082 = Equal Wages Guidelines, 1986

CHRA, 80-394 = Human Rights Tribunal Appeal Regulations

CHRA, 80-686 = Immigration Investigation Regulations

CHRA, 78-145 = Protection of Personal Information Regulations

EEA = Employment Equity Act

EEA, 86-847 = Employment Equity Regulations

UIA = Unemployment Insurance Act UIA, 92-378 = Delegation of Powers or Duties (Part III Unemployment Insurance Act) Regulations

UIA, 92-405 = Delegation of Powers (Part VII Unemployment Insurance Act) Regulations

UIA, c. 1573 = National Employment Service Regulations

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